

Revenue Statistics

TAX REVENUE BUOYANCY IN OECD COUNTRIES

1965-2022

OECD

2023

Revenue Statistics 2023

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1965-2022

OECD
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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 revenue trends over the past six decades, with a focus on the ratio of tax revenues to GDP, 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 "Tax revenue buoyancy in OECD countries". Chapter 3 contains a set of comparative statistical tables for years 1965-2022. 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 2021. 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 2021. A further 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 2021. Because of space limitations, Chapters 4, 5 and 6 show data for selected years between 1965 and 2021; data for the years not shown are available online.

Revenue Statistics 2023 has been produced by the OECD's 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 Jingjing Xia and Alexander Pick. The authors would like to thank colleagues in the OECD for their invaluable comments and practical support in finalising the publication, including Bert Brys, Antoine Cazals, Kurt Van Dender, Karena Garnier, Michelle Harding, Rebekka Hviid Kanstrup, Michael Sicsic and Violet Sochay in CTPA, and the Statistical Editors and Content Management Team in the Directorate for Communications. 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 2022, a majority of OECD countries observed a decline in their tax-to-GDP ratio and the average OECD tax-to-GDP ratio declined by 0.15 percentage points (p.p.) to 34.0%. While revenues from corporate income tax (CIT) rose as a share of GDP in over three-quarters of OECD countries in 2022 on the back of higher profits (especially in the energy and agriculture sectors), revenues from excises declined in 34 out of the 36 OECD countries for which preliminary data for 2022 is available as sharp increases in global energy prices led to lower demand and prompted many countries to reduce energy taxes.

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 according to 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 classification of taxes is set out in the Interpretative Guide in Annex A.

Tax levels in 2022

Across OECD countries, tax-to-GDP ratios ranged from 16.9% in Mexico to 46.1% in France in 2022. Between 2021 and 2022, the OECD average tax-to-GDP ratio declined from 34.2% to 34.0%.

- In 2022, tax-to-GDP ratios declined from the previous year in 21 of the 36 countries for which preliminary data is available, increased in 14 countries and remained unchanged in one.
- Among the 21 countries where the tax-to-GDP ratio declined in 2022, the largest fall was in Denmark (5.5 p.p.), primarily due to a decline in income tax revenues. The Netherlands, Poland, Sweden, Switzerland and Türkiye also recorded declines in their tax-to-GDP ratio larger than 1 p.p.
- The largest increase in 2022 was observed in Korea, whose tax-to-GDP ratio rose by 2.2 p.p. due to higher revenues from income taxes and value added tax (VAT). The second-largest increase was in Norway, where tax revenues rose by 1.9 p.p. as a result of exceptional profits in the energy sector. Increases larger than 1.5 p.p. were also observed in Chile and Greece.

Over the longer term, 30 OECD countries reported higher tax-to-GDP ratios in 2022 than in 2010, with the largest increases in Korea and Greece (9.6 p.p. and 8.7 p.p., respectively). Among the remaining eight countries, tax levels in 2022 were more than 6 p.p. lower than in 2010 in Ireland and almost 4 p.p. lower in Türkiye.

Tax structures in 2021

In 2021, the latest year for which final tax revenue 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 (25.6%), on average, while revenues from personal income tax (PIT) accounted for the second-largest share, at 23.7% of the total. VAT accounted for one-fifth of total revenues (20.7%), with other consumption taxes generating a further 11.2%. CIT accounted for 10.2% of total tax revenues in 2021, with property taxes (5.6%) and residual taxes accounting for the remainder.

Between 2020 and 2021, the average share of income tax revenues (PIT and CIT combined) in total tax revenues increased by 0.8 p.p. to 34.0%, with the share of CIT in total tax revenues increasing over this period while the share of PIT declined. In 2021, the average share of social security contributions in the OECD average tax structure fell by 1.0 p.p. while the share of tax revenues from taxes on goods and services decreased by 0.2 p.p.

Changes by level of government

On average, subnational governments received a lower share of tax revenues in 2021 than in 2020. The central government's average share of revenues rose from 52.0% to 53.3% of general government revenue in federal countries and from 62.5% to 63.6% in unitary countries between 2020 and 2021. In federal countries, 17.7% of tax revenues were received at state level and 7.5% at local government level on average in 2021. At state level, the average share of tax revenues ranged from 2.0% in Austria to 39.6% in Canada, while at local government level it ranged from 1.8% in Mexico to 15.3% in Switzerland. In unitary countries, the share of local government revenues was 10.8% on average, ranging from less than 0.7% in Estonia to 35.3% in Sweden.

Tax revenue buoyancy in OECD countries

A special feature in this publication looks at the buoyancy of tax revenues in OECD countries between 1980 and 2021, defined as changes in tax revenues with respect to changes in the tax base (which for this analysis was taken to be GDP). Using the unique *Revenue Statistics* database, the chapter estimates the short- and long-run buoyancy of total tax revenues and six tax types for all OECD countries: CIT, PIT, social security contributions, VAT, excises and property taxes. By providing insights into the factors behind short- and long-run changes in revenues from different tax types, the chapter aims to inform strategies to stabilise tax revenues over the business cycle and to ensure fiscal sustainability over the longer term. It may also help governments to enhance the resilience of public finances in the event of future shocks.

The special feature finds that, on average across the OECD, revenues from CIT and VAT were more buoyant than revenues from other tax types over the last four decades, while social security contributions and excises were more stable revenue sources during short-term economic fluctuations. Since 1980, long-run buoyancy has increased across the OECD for total tax revenues and for most tax types, with the exceptions of CIT and social security contributions. The chapter also examines how tax buoyancy changes over the business cycle, as well as the impact of inflation and demographic changes on tax buoyancy. The results of this analysis need to be treated with caution, in part because tax buoyancy estimates do not distinguish between the impact of changes in GDP and the impact of discretionary tax policies on tax revenues.

1 Tax revenue trends 1965-2022

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 2023 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 for the period from 1965 up to 2021, the second year of the COVID-19 pandemic. In addition, provisional estimates of tax revenues in 2022 – a year marked by Russia's invasion of Ukraine – are included for almost all OECD countries.[1]

Box 1.1. Revenue Statistics in OECD countries – Definitions & classifications

In *Revenue Statistics 2023*, 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)

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 2023*.

All the averages presented in this summary are unweighted.

Tax-to-GDP ratios

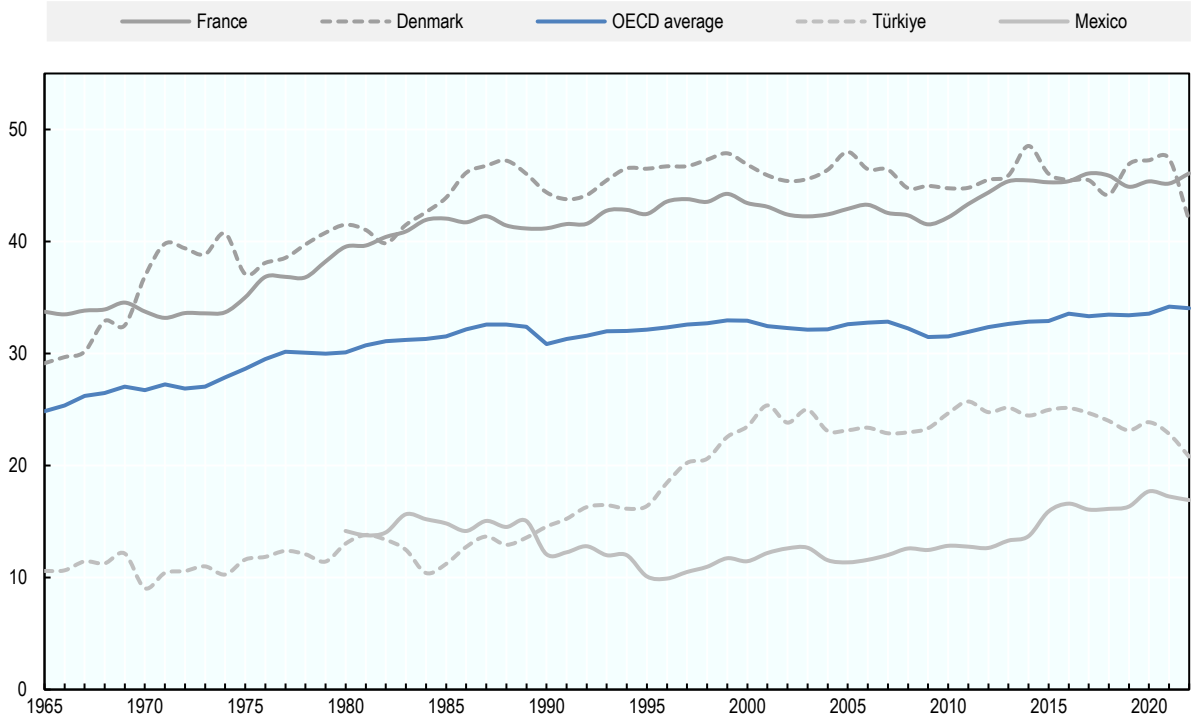
Tax ratios for 2022 (provisional data)

According to provisional data provided by OECD countries for this report, tax revenues as a percentage of GDP (i.e. the tax-to-GDP ratio) were 34.0% on average in 2022, a decrease of 0.15 percentage points (p.p.) of GDP relative to 2021. This decline in the OECD's tax-to-GDP ratio was the first since 2019 and followed two consecutive years of increases against the backdrop of the COVID-19 pandemic in 2020 and 2021.

The tax-to-GDP ratio decreased in 21 of the 36 countries for which full 2022 data are available, increased in 14 and remained the same in one. On average, the increases were larger than the decreases (1.0 p.p. versus 0.9 p.p.). The largest change in 2022 occurred in Denmark, whose tax-to-GDP ratio declined by 5.5 p.p., having been the highest in the OECD in all but two years since 2002. The Netherlands, Poland, Sweden, Switzerland and Türkiye also recorded a decline in their tax-to-GDP ratio larger than 1 p.p.

Figure 1.1. Trends in tax-to-GDP ratios, 1965-2022p

Percentage of GDP



Notes: Data for 2022 are preliminary. The OECD average in 2022 is calculated by applying the unweighted average percentage change for 2022 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2021.
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 33.2%.
Source: Table 3.1.

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Tax-to-GDP ratios varied considerably across OECD countries in 2022 (Table 1.1). Key observations include:

- France had the highest tax-to-GDP ratio in 2022 (46.1%), a position it last held in 2018. Norway had the second-highest tax-to-GDP ratio (44.3%) while Mexico had the lowest tax-to-GDP ratio (16.9%).
- Denmark observed the largest fall in the tax-to-GDP ratio between 2021 and 2022. Revenues fell by 5.5 p.p. due to declines in revenues from income taxes (4.5 p.p.) and from taxes on goods and services (0.9 p.p.).
- The next-largest decline was observed in Türkiye (2.0 p.p.), where social security contributions fell by 1.6 p.p. and revenues from personal income tax (PIT) fell by 0.7 p.p.
- Between 2021 and 2022, the largest increase in the tax-to-GDP ratio was in Korea, at 2.2 p.p. This was largely due to a 1.6 p.p. increase in revenues from corporate income tax (CIT) and a 0.6 p.p. increase in revenues from value added tax (VAT).
- The second-largest increase was in Norway (1.9 p.p.), where an increase of 8.8 p.p. in revenues from CIT related to exceptional profits in the energy sector offset declines in revenues from PIT, social security contributions and taxes on goods and services. Chile and Greece were the other countries whose tax-to-GDP ratio increased by more than 1.5 p.p. in 2022 (Figure 1.2).

Table 1.1. Revenue Statistics: Key figures

	Tax revenue as % of GDP				Tax revenue as % of total tax revenue in 2021						
	2022p	2021	2020	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]
Australia	..	29.5	28.4	30.4	39.0	22.5	0.0	10.9	11.1	12.2	4.3
Austria[1]	43.1	43.3	42.1	42.3	22.4	6.4	35.4	1.5	17.5	9.2	7.6
Belgium[1]	42.4	42.5	42.3	43.8	26.7	9.0	30.6	8.4	16.0	9.2	0.0
Canada	33.2	33.9	34.7	34.7	36.3	13.5	14.0	11.3	13.1	8.3	3.5
Chile	23.9	22.2	19.3	18.7	10.8	17.1	5.3	4.9	42.6	10.4	8.9
Colombia	19.7	19.2	18.8	15.7	6.9	23.7	10.0	8.7	30.5	12.8	7.5
Costa Rica	25.5	25.0	22.6	21.1	6.2	9.7	36.0	2.1	20.4	14.5	11.2
Czechia	33.9	34.7	34.8	32.3	9.3	11.4	47.3	0.6	21.8	9.5	0.0
Denmark[1]	41.9	47.4	47.3	46.9	52.8	8.3	0.1	3.9	20.1	8.8	5.8
Estonia	32.8	33.5	33.3	31.1	20.4	4.6	34.7	0.6	27.3	12.5	0.0
Finland	43.0	43.2	41.8	45.8	29.8	6.3	27.9	3.5	21.7	10.7	0.1
France[1]	46.1	45.2	45.4	43.4	21.0	5.6	32.8	8.5	16.4	10.7	5.0
Germany	39.3	39.3	37.9	36.4	26.6	6.0	37.6	3.2	18.3	8.4	0.0
Greece	41.0	39.4	38.8	33.4	15.2	4.5	32.8	7.4	20.9	18.3	1.0
Hungary	33.2	33.7	36.0	38.5	12.1	4.1	31.0	2.6	29.3	17.9	3.1
Iceland	34.9	35.1	36.4	35.9	41.4	5.7	8.5	5.9	24.4	9.2	4.8
Ireland	20.9	20.7	19.7	30.8	32.7	17.1	15.2	5.4	18.5	10.2	0.9
Israel	32.9	32.5	29.7	34.1	22.0	11.0	15.5	12.1	23.2	10.5	5.7
Italy	42.9	42.4	42.6	40.5	25.9	4.4	31.2	5.8	15.7	12.5	4.5
Japan	..	34.1	33.0	25.3	18.9	13.1	39.2	7.9	14.9	5.8	0.3
Korea	32.0	29.8	27.7	20.9	20.4	12.8	26.2	15.1	14.4	8.7	2.4
Latvia	30.2	30.5	30.9	29.0	19.6	2.8	31.1	2.9	28.1	15.5	0.0
Lithuania[1]	31.9	32.1	31.2	30.8	23.4	6.4	31.8	0.9	26.0	11.4	0.0
Luxembourg[1]	38.6	38.4	38.2	37.0	26.3	11.8	27.5	10.5	15.4	8.4	0.1
Mexico	16.9	17.3	17.7	11.5	21.1	20.2	13.7	2.0	25.2	11.8	5.9
Netherlands	38.0	39.2	40.0	36.9	21.8	9.8	33.0	4.1	19.2	11.8	0.3
New Zealand	33.8	34.6	33.7	32.5	40.9	15.7	0.0	5.5	29.3	6.6	2.0
Norway	44.3	42.4	38.7	41.6	25.4	23.6	22.5	3.0	19.0	6.5	0.1
Poland[1]	35.2	36.7	35.6	32.9	14.6	7.1	35.3	3.5	23.3	14.5	1.6
Portugal	36.4	35.3	35.2	30.9	19.8	6.8	29.5	4.3	25.2	13.8	0.6
Slovak Republic	34.8	35.4	34.8	33.6	10.6	10.2	43.0	1.3	21.1	12.9	0.8
Slovenia[1]	37.4	37.9	37.2	37.7	14.3	6.5	43.2	1.6	21.7	12.5	0.1
Spain	37.5	37.8	36.8	33.0	22.8	7.0	35.5	7.2	18.1	9.4	0.0
Sweden	41.3	42.7	42.4	50.0	29.1	7.8	20.9	2.2	21.3	6.5	12.1
Switzerland[1]	27.2	28.5	28.0	27.0	30.3	10.9	24.2	8.0	11.3	8.3	6.9
Türkiye	20.8	22.8	23.9	23.5	13.3	10.8	28.6	4.2	23.3	18.8	1.0
United Kingdom	35.3	34.4	32.8	32.6	29.2	8.5	19.9	11.5	20.3	10.3	0.4
United States	27.7	26.5	25.7	28.3	42.9	6.1	22.9	11.6	0.0	16.6	0.1
OECD Average[2]	**34.0**	**34.2**	**33.6**	**32.9**	**23.7**	**10.2**	**25.6**	**5.6**	**20.7**	**11.2**	**2.9**

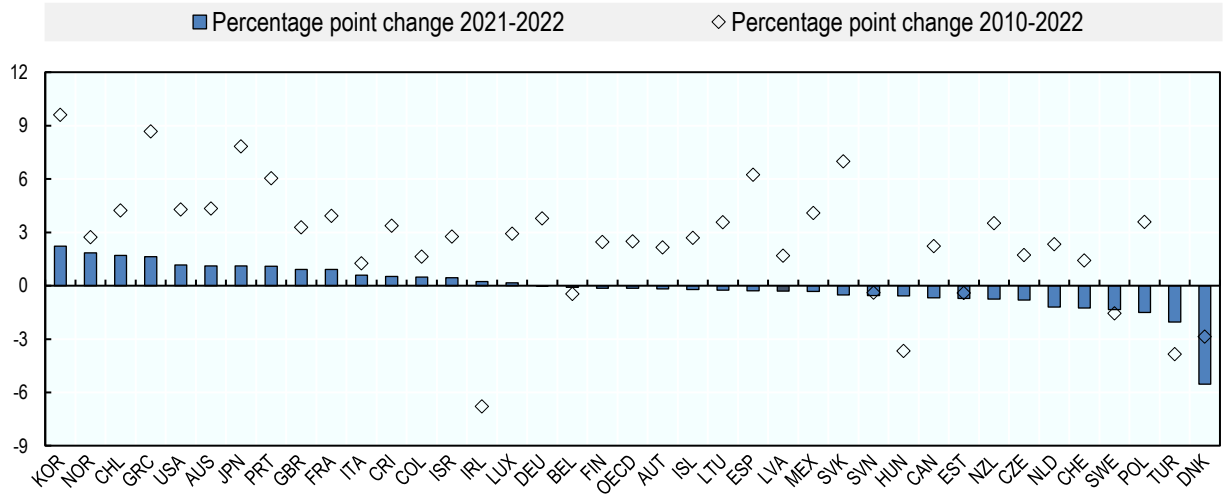
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1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
2. 2022 provisional average calculated by applying the unweighted average percentage change for 2022 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2021.
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.

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Figure 1.2. Changes in tax-to-GDP ratios, 2021-22p and 2010-22p

Percentage points



Note: Preliminary data for 2022 was not available for Australia and Japan. For these countries, the comparison shows data for 2020-2021 and 2010-2021.
Source: Secretariat calculations based on Table 3.1.

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The OECD average tax-to-GDP ratio was higher in 2022 than in 2010, when it was 31.5% of GDP. The tax-to-GDP ratio increased over this period in 30 countries (including data for 2021 in the case of Australia and Japan) (Figure 1.2). The largest increases were seen in Korea (9.6 p.p.) and Greece (8.7 p.p.); increases of over 5 p.p. were also observed in Japan, the Slovak Republic, Spain and Portugal. In the remaining eight countries, the tax-to-GDP ratio decreased between 2010 and 2022. The largest fall occurred in Ireland, from 27.7% in 2010 to 20.9% in 2022, largely due to an exceptional increase in GDP in 2015. The next largest decrease occurred in Türkiye (3.9 p.p.).

Changes in the tax-to-GDP ratio are driven by the relative changes in nominal tax revenues and nominal GDP (Box 1.2). From one year to the next, if tax revenues rise by more than GDP (or fall by less than GDP) the tax-to-GDP ratio will increase. Conversely, if tax revenues rise by less than GDP, or fall further, the tax-to-GDP ratio will fall. 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 2022, nominal tax revenues increased from the previous year in 35 out of the 36 OECD countries for which data is available, while nominal GDP increased in all 36 countries. In 20 countries, the tax-to-GDP ratio declined because revenues rose by less than GDP, while in Denmark it declined because tax revenues fell in nominal terms while GDP increased (Figure 1.3). In the 14 countries whose tax-to-GDP ratio increased relative to 2021, nominal tax revenues increased by more than nominal GDP.

Changes between 2020 and 2021 are shown for Australia and Japan in Figure 1.3 because the tax-to-GDP ratio is not available in 2022. In both countries, the tax-to-GDP ratio rose by 1.1 p.p. between 2020 and 2021, with nominal tax revenues increasing by more than GDP in both cases.

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

The tax-to-GDP ratios shown in *Revenue Statistics 2023* 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 revenues)

- 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, there is a lag of around one and a half years before finalised data is available. Final revenue data for 2021 were received during the period May-August 2023.
- 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 2020 spans Q2/2020-Q1/2021 in Japan and Q3/2020-Q2/2021 in Australia and New Zealand (Q = quarter).

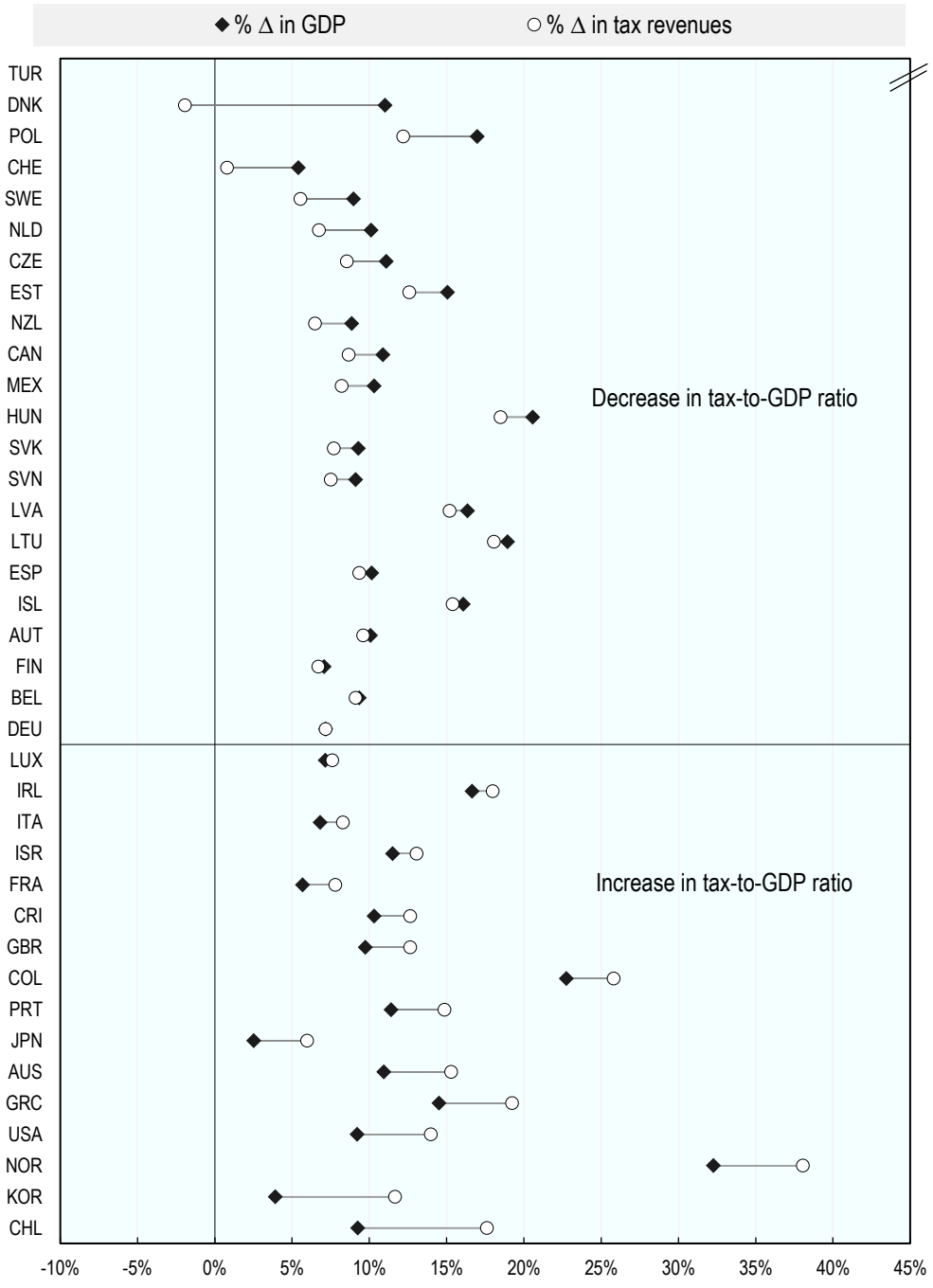
The denominator (GDP)

- For the denominator, the GDP figures used for *Revenue Statistics 2023* are the most recently available in October 2023. At that point, GDP figures for 2022 were available for all OECD countries.
- Using these GDP figures ensures a maximum of consistency and international comparability for the tax-to-GDP ratios reported.
- The GDP figures are based on the OECD Annual National Accounts (ANA – SNA) for the 35 OECD countries where the calendar year serves as the reporting year.
- Where the reporting year differs from the calendar year, 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 provisional average for 2022 is calculated by applying the unweighted average percentage change for 2022 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2021.

Figure 1.3. Relative changes in nominal tax revenues and nominal GDP, 2021-22p

Percent



Note: In Türkiye, nominal tax revenues increased by 89% in 2022 while nominal GDP rose by 107%. Data for Australia and Japan show the change between 2020 and 2021, as preliminary data for 2022 was not available for these countries.
Source: Secretariat calculations based on Chapter 4 (tax revenues) and Table 3.19 (GDP).

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Figure 1.4. Tax-to-GDP ratios in 2021 and 2022p

Percent of GDP



Note: Preliminary data for 2022 were not available for Australia and Japan.
Source: Secretariat calculations based on Table 3.1

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Tax-to-GDP ratios for 2021 (final data)

The latest year for which tax-to-GDP ratios are based on final data and available for all OECD countries is 2021 (Figure 1.4). These data show that tax ratios varied considerably across countries:

- In 2021, Denmark had the highest tax-to-GDP ratio (47.4%), followed by France (45.2%). Six other countries had tax-to-GDP ratios above 40% (Austria, Finland, Sweden, Belgium, Norway and Italy).
- Mexico had the lowest ratio at 17.3%, followed by Colombia (19.2%), Ireland (20.7%), Chile (22.2%) and Türkiye (22.8%). Five other countries had ratios below 30% in 2021: Costa Rica, United States, Switzerland, Australia and Korea.
- The tax-to-GDP ratio in the OECD area as a whole (unweighted average) was 34.2% in 2021. In 2020, it was 33.6%.
- Relative to 2020, the tax-to-GDP ratio rose in 28 countries, fell in nine and stayed the same in one.
- The largest increases in the tax-to-GDP ratio were in Norway (3.7 p.p.) and Chile (3.0 p.p.). Korea, Costa Rica and Israel all recorded increases in excess of 2.0 p.p.
- The largest declines were in Hungary (2.2 p.p.) and Iceland (1.2 p.p.).

Between 2020 and 2021, the increase in the average tax-to-GDP ratio was driven by increases in revenues from CIT and VAT (of 0.5 p.p. and 0.3 p.p. respectively), which more than offset a decline in social security contributions of 0.2 p.p. The special features in the last two editions of this report analyse the impact of the COVID-19 pandemic on tax revenues in OECD countries (OECD, 2021[1]), (OECD, 2022[2]).

Table 1.2. Average tax structure in OECD countries, selected years (unweighted average as % of GDP)

	1965	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	24.9	30.8	32.9	32.8	31.5	32.9	33.4	33.6	34.2
1000 Taxes on income, profits and capital gains	8.7	11.5	11.4	11.7	10.2	10.9	11.3	11.3	12.0
of which:									
1100 Taxes on income, profits and capital gains of individuals	6.8	9.3	8.5	7.8	7.2	7.9	8.0	8.3	8.3
1200 Taxes on income, profits and capital gains of corporates	2.1	2.4	3.1	3.6	2.7	2.8	3.0	2.8	3.3
2000 Social security contributions (SSC)	4.5	7.1	8.4	8.2	8.6	8.8	8.9	9.2	9.0
3000 Taxes on payroll and workforce	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5
4000 Taxes on property	1.9	1.7	1.7	1.7	1.6	1.8	1.8	1.9	1.9
5000 Taxes on goods and services	9.4	9.9	10.8	10.7	10.5	10.8	10.8	10.6	10.7
of which:									
5111 Value added taxes	0.7	5.1	6.3	6.5	6.4	6.6	6.7	6.7	7.0
5121 Excises	3.5	2.5	2.8	2.6	2.6	2.5	2.3	2.3	2.1
6000 Other Taxes	0.1	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.1

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 Czechia and from 1995 for Estonia, Israel, Latvia, Lithuania, the Slovak Republic and Slovenia.
Source: OECD (2023), "Revenue Statistics: Comparative tables", *OECD Tax Statistics (database)*.

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Tax ratio changes between 1965 and 2021

Between 1965 and 2021, the average tax-to-GDP ratio in the OECD area increased from 24.9% to 34.2%, an increase of 9.3 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 that followed 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, although the negative revenue impact 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. The tax-to-GDP ratio increased in all but two years between 2010 and 2021,[2] despite the impact of the COVID-19 pandemic in 2020-21.

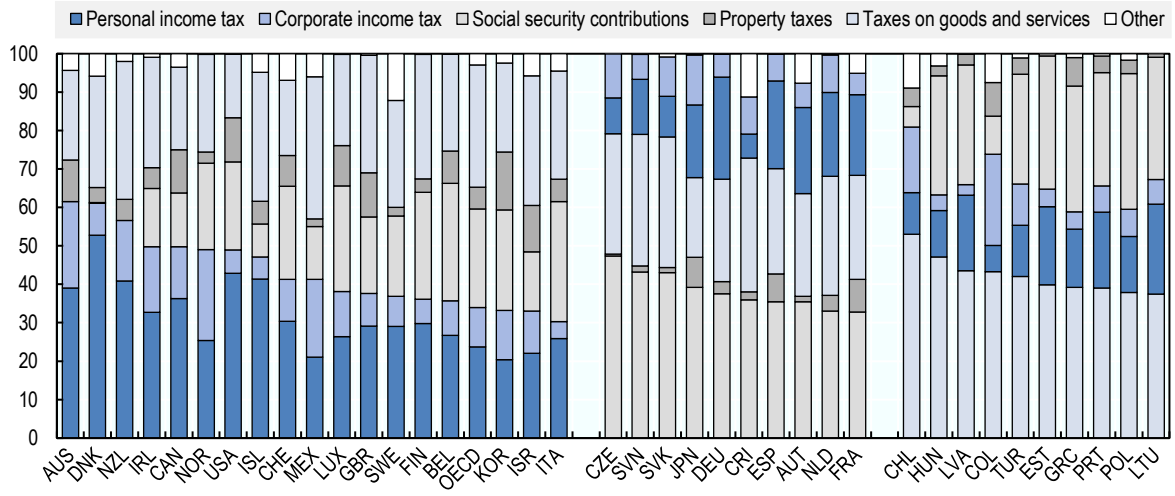
For more detailed analysis of the long-term evolution of tax revenues in the OECD, please see Chapter 2, the Special Feature of this publication. This examines the buoyancy of tax revenues in OECD countries between 1980 and 2021 by estimating the relationship between changes in tax revenues (both in total and from individual tax types) and changes in GDP over the short- and long run.

The OECD average tax-to-GDP conceals great variety between countries. In 1965, tax-to-GDP ratios in OECD countries ranged from 10.6% in Türkiye to 33.7% in France. By 2021, the corresponding range was from 17.3% in Mexico to 47.4% in Denmark. The trend towards higher tax levels over this period reflects the need to finance a significant increase in public sector outlays in almost all OECD countries.

Tax structures

Tax structures are measured by the share of major taxes in total tax revenues. In 2021, the tax structures of OECD countries varied. Eighteen countries raised the largest part of their revenues from income taxes (both corporate and personal), ten countries raised the largest part of their revenues from social security contributions, and ten 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 2021, both on average and within most countries (Figure 1.5).

Figure 1.5. Tax structures in 2021 (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.

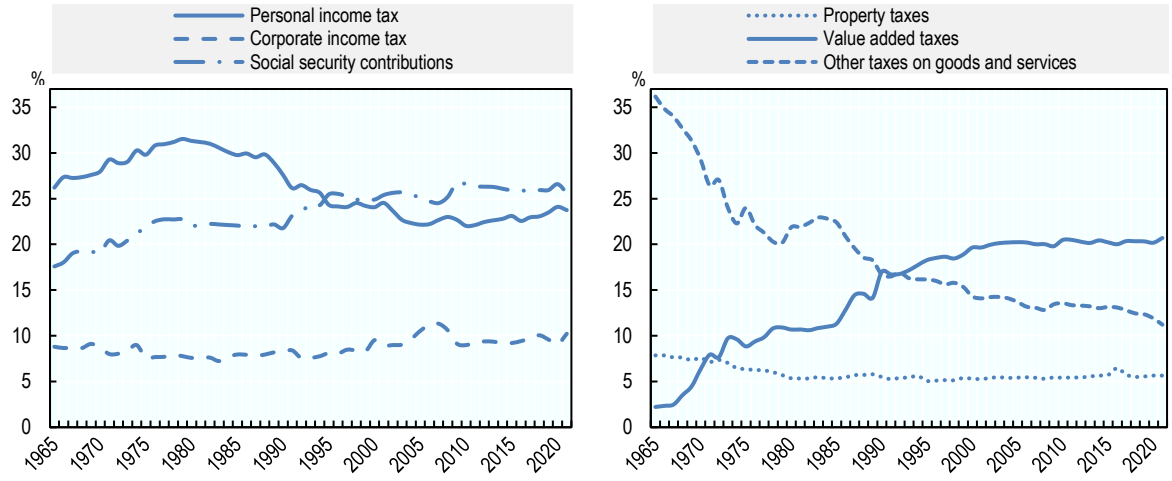
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While the level of tax revenues has generally been rising on average in the OECD, the tax structure or tax 'mix' has been remarkably stable over time. Nevertheless, several trends have emerged up to 2021 – the latest year for which data is available for all 38 OECD countries. These trends are discussed below.

Taxes on income and profits

On average, in 2021, OECD countries collected 34.0% 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 18 OECD countries; in ten of these – Australia, Canada, Denmark, Iceland, Ireland, Mexico, New Zealand, Norway, Switzerland and the United States – the share of income taxes in the tax mix exceeded 40% in 2021.

Figure 1.6. Trends in tax structures (1965-2021, 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.

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

- Revenues from PIT generated 23.7% of total taxes on average in 2021 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 PIT revenues and high revenues from social security contributions or CIT, but this impact is observed in the post-1990 data only.
- The variation in the share of PIT between countries is considerable. In 2021, it ranged from 6.2% in Costa Rica to 42.9% in the United States and 52.8% 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 after the Global Financial Crisis. They remained between 9.0% and 10.0% of total tax revenues thereafter, except in 2018 and 2021, when they accounted for 10.1% and 10.2% respectively.
- The share of CIT in total tax revenues in 2021 varied considerably across countries from less than 5% (Estonia, Greece, Hungary, Italy and Latvia) to over 20% in Mexico (20.2%), Australia (22.5%), Norway (23.6%) and Colombia (23.7%). 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.

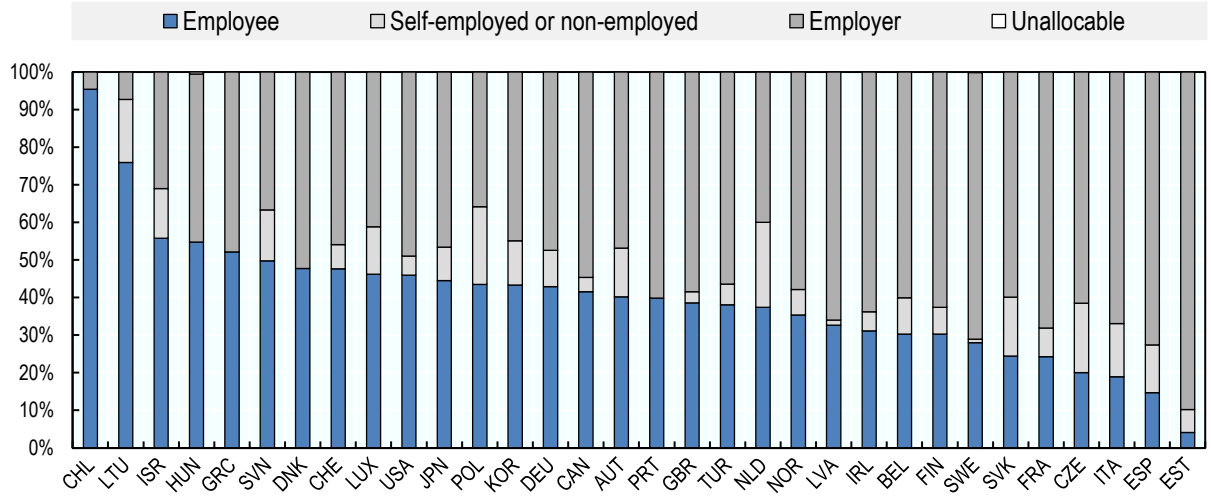
Social security contributions

Social security contributions accounted for 25.6% of total tax revenues on average across the OECD in 2021. They were highest in Czechia, Slovenia and the Slovak Republic (47.3%, 43.2% and 43.0%, 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 2021 (Figure 1.7):

- Nine countries (Chile, Greece, Hungary, Israel, Lithuania, Luxembourg, Poland, Slovenia and Switzerland) raised more revenues from employee social security contributions while the remainder raised more from employer social security contributions.
- The highest share of employee social security contributions was in Lithuania, at 24.1% of total tax revenues. Employee social security contributions also amounted to over 15% of total revenues in Germany, Greece, Hungary, Japan, Poland and Slovenia. Denmark had the lowest share, at 0.1% of total revenues. Apart from Denmark, only Estonia and Ireland had revenues from employee social security contributions of less than 5% of total revenues.
- The highest share of employer social security contributions in total tax revenues was in Estonia, at 31.1%. Employer social security contributions also exceeded 25% of total tax revenues in Czechia (29.1%), the Slovak Republic and Spain (both 25.8%). Denmark and Chile had the lowest shares, at 0.1% and 0.2% of total revenues respectively.
- The highest share of self-employed or non-employed social security contributions was in Czechia (8.7%), followed by the Netherlands and Poland, at 7.5% and 7.3% of total revenues respectively.

Figure 1.7. Composition of social security contributions, as % of total social security contributions, 2021



Note: Australia, Costa Rica, Colombia, Iceland, Mexico and New Zealand are not included in 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.

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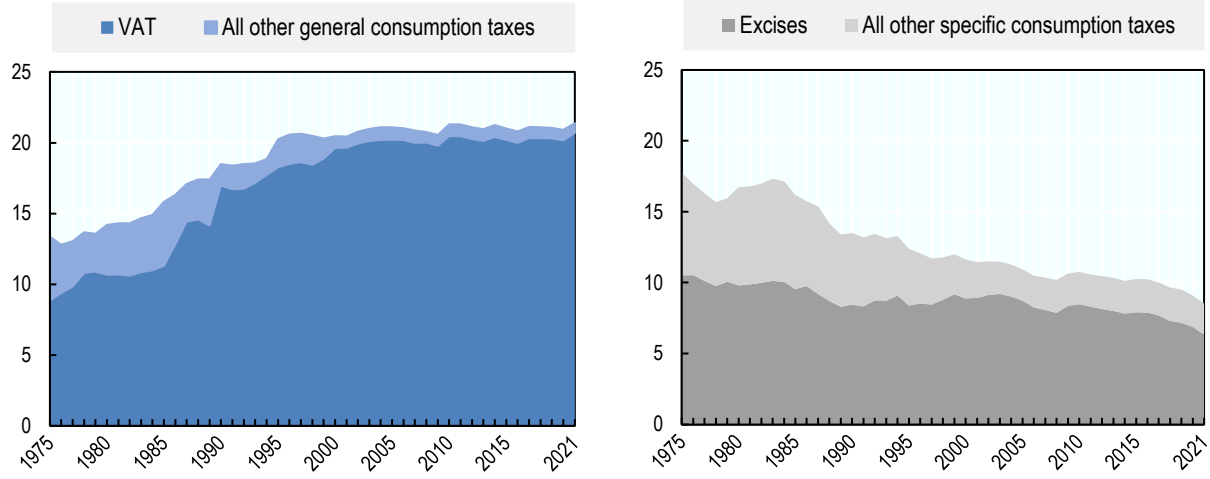
Property taxes

Between 1965 and 2021, the share of taxes on property fell from 7.9% to 5.6% of total tax revenues on average across the OECD (Figure 1.6). In Australia, Canada, Israel, Korea, Luxembourg, the United Kingdom and the United States, property tax revenues amounted to more than 10% of total tax revenues in 2021. By contrast, property taxes accounted for less than 1% of total tax revenues in Czechia, Estonia and Lithuania.

Consumption taxes

- The share of taxes on consumption (general consumption taxes plus specific consumption taxes) fell from 38.4% to 31.9% between 1965 and 2021 (Figure 1.6).
- During this period, the composition of taxes on goods and services changed. A fast-growing revenue source has been general consumption taxes, especially VAT, which is imposed in 37 of 38 OECD countries.[3]
- General consumption taxes accounted for 21.4% of total tax revenues in 2021, compared with only 13.4% in the mid-1970s. In 2021, the vast majority of this was from VAT (20.7% of total tax revenues).
- The increased importance of VAT has counteracted the diminishing share of specific consumption taxes, such as excises and customs duties.
- Between 1975 and 2021, the share of specific taxes on consumption (mostly on tobacco, alcoholic drinks and fuels, as well as some environmentally-related taxes) more than halved, from 17.7% to 8.5% of total revenues. In 2021, excises were the largest single category of total revenues under this heading, accounting for 6.3% 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, Mexico, Poland and Portugal (between 11%-12%) and Türkiye (17.6%) still collected a relatively large proportion of their tax revenues through taxes on specific goods and services in 2021.

Figure 1.8. Share of general consumption tax revenues (left panel) and specific consumption revenues (right panel) as % of total revenues, 1975-2021



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.

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Taxes by level of government

This section discusses the share of tax revenues attributed to the various sub-sectors of general government in 2021. 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 revenues to 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 *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 53.3% of total revenues on average in 2021. The second-highest share of revenues on average was received by social security funds, which are a sub-sector of general government, at 21.2% of total revenues, followed by 17.7% at the state level and 7.5% at the local level (Table 1.3).

Within countries with a federal structure, there was considerable variation around these averages:

- In 2021, the share of central government receipts in the eight federal OECD countries varied from 28.3% in Germany to 80.4% in Australia and Mexico.
- In 2021, the share of the states ranged from 2.0% in Austria and 4.1% in Mexico to 39.6% in Canada. The share of local government varied from 1.8% in Mexico to 14.5% in the United States and 15.3% in Switzerland.
- Between 1975 and 2021, the share of central government revenues declined by over 12 p.p. in Belgium and by more than 5 p.p. in Canada.
- The share of central government revenues increased in Austria by over 12 p.p. during this period. There was little change in Australia.
- Of the seven federal countries with social security funds, five increased the share of revenue between 1975 and 2021. The exceptions were Canada and Mexico, where the share declined between 1975 (1980 for Mexico due to data availability) and 2021.

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 72.7% in 2021, with regional governments receiving 5.1% of total revenues and local governments receiving 12.3%. In Spain, the share of central government receipts in 2021 was 40.3% compared with 15.7% for regional governments and 8.6% 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	2021	1975	1995	2021	1975	1995	2021	1975	1995	2021	1975	1995	2021
Federal countries															
Australia	..	..	..	80.1	77.5	80.4	15.7	19.0	16.5	4.2	3.4	3.1	0.0	0.0	0.0
Austria[1]	..	0.4	0.4	51.7	64.7	64.5	10.6	1.8	2.0	12.4	4.1	3.0	25.3	29.0	30.0
Belgium[1]	1.4	1.0	0.9	65.3	60.1	52.4	..	1.8	10.2	4.4	4.8	4.5	28.8	32.2	32.1
Canada	..	..	..	47.6	39.1	41.7	32.5	37.1	39.6	9.9	9.8	9.3	10.0	14.0	9.5
Germany	1.2	0.6	0.5	33.5	31.4	28.3	22.3	21.6	24.7	9.0	7.4	8.8	34.0	39.0	37.6
Mexico	..	..	..	..	73.9	80.4	..	2.8	4.1	..	1.5	1.8	..	21.8	13.7
Switzerland[1]	..	..	..	30.7	31.7	36.0	27.0	24.0	24.5	20.3	17.5	15.3	22.0	26.8	24.2
United States	..	..	..	45.4	41.4	42.4	19.5	20.0	20.2	14.7	13.3	14.5	20.5	25.2	22.9
Unweighted average	1.3	0.7	0.6	50.6	52.5	53.3	21.3	16.0	17.7	10.7	7.7	7.5	20.1	23.5	21.2
Regional countries															
Colombia[2]	..	..	..	..	63.2	72.7	..	5.5	5.1	..	8.6	12.3	..	22.7	10.0
Spain[2]	..	0.8	0.7	48.2	51.1	40.3	..	5.0	15.7	4.3	8.6	8.6	47.5	34.6	34.7

.. 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.

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The remaining twenty-eight OECD countries have a unitary structure. In these countries, an average of 63.6% of revenues were derived at the central level in 2021, with social security funds accounting for 25.2%. A further 10.8% of revenues were raised by local government.

Among unitary OECD countries:

- The share of central government receipts varied from 30.8% in France to 93.8% in New Zealand in 2021.
- The local government share ranged from 0.7% in Estonia to 35.3% in Sweden.
- Between 1975 and 2021, 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.[4]
- Between 1975 and 2021, there were increases in the share of social security funds of 10 p.p. or more in three countries (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	2021	1975	1995	2021	1975	1995	2021	1975	1995	2021	1975	1995	2021
Unitary countries															
Chile	..	..	..	..	89.9	88.7	..	..	..	..	6.5	7.0	..	3.6	4.3
Costa Rica	..	..	..	..	65.5	60.1	..	..	..	..	1.6	3.0	..	33.0	37.0
Czechia	..	..	0.5	..	57.7	51.2	..	..	..	..	0.9	0.9	..	41.4	47.3
Denmark[1]	1.0	0.5	0.3	69.1	68.2	73.9	..	..	..	29.8	31.3	25.7	0.1	0.0	0.1
Estonia	..	..	0.7	..	84.3	82.2	..	..	..	..	0.8	0.7	..	14.9	16.4
Finland	..	0.4	0.4	56.0	46.6	47.8	..	..	..	23.5	22.3	23.9	20.4	30.8	27.9
France[1]	0.7	0.7	0.5	51.2	42.5	30.8	..	..	..	7.6	11.0	14.4	40.6	45.8	54.3
Greece	..	0.6	0.5	67.1	66.3	64.2	..	..	..	3.4	2.0	2.3	29.5	31.0	32.9
Hungary	..	..	0.4	..	63.8	64.2	..	..	..	..	2.5	5.1	..	33.6	30.4
Iceland	..	..	..	81.3	79.2	70.1	..	..	..	18.7	20.8	29.9	0.0	0.0	0.0
Ireland	2.3	1.5	0.8	77.4	83.1	84.5	..	..	..	7.3	2.7	1.2	13.1	12.7	13.4
Israel	..	..	..	..	79.0	76.2	..	..	..	..	7.1	8.3	..	13.9	15.5
Italy	..	0.4	0.5	53.2	62.7	57.5	..	..	..	0.9	5.4	10.8	45.9	31.5	31.2
Japan	..	..	..	45.5	41.2	38.3	..	..	..	25.6	25.2	22.6	29.0	33.6	39.2
Korea	..	..	..	89.0	69.2	55.6	..	..	..	10.1	18.7	18.2	0.9	12.1	26.2
Latvia	..	..	0.7	..	43.5	51.8	..	..	..	..	19.5	17.2	..	36.9	30.2
Lithuania[1]	..	..	1.0	..	71.7	66.2	..	..	..	..	2.3	1.0	..	26.1	31.8
Luxembourg[1]	0.8	0.4	1.0	63.6	66.4	68.3	..	..	..	6.7	6.5	4.0	29.0	26.6	26.8
Netherlands	1.5	1.3	1.2	58.9	56.0	62.4	..	..	..	1.2	3.1	3.4	38.4	39.5	33.0
New Zealand	..	..	..	92.3	94.7	93.8	..	..	..	7.7	5.3	6.2	0.0	0.0	0.0
Norway	..	..	..	50.6	57.6	84.1	..	..	..	22.4	20.0	15.9	27.0	22.4	0.0
Poland[1]	..	..	0.6	..	61.2	52.0	..	..	..	..	8.5	11.9	..	30.3	35.5
Portugal	..	0.8	0.5	65.4	68.6	64.1	..	..	..	0.0	9.0	7.3	34.6	21.6	28.2
Slovak Republic	..	..	0.4	..	62.6	55.8	..	..	..	..	1.3	2.0	..	36.1	41.8
Slovenia[1]	..	..	0.5	..	50.6	48.1	..	..	..	..	6.2	8.7	..	43.2	42.7
Sweden	..	0.4	0.3	51.3	46.9	52.2	..	..	..	29.2	30.9	35.3	19.5	21.8	12.1
Türkiye	..	..	..	..	75.1	61.9	..	..	..	..	12.8	9.5	..	12.1	28.6
United Kingdom	1.0	1.0	..	70.5	77.5	74.9	..	..	..	11.1	3.7	5.3	17.5	17.8	19.9
Unweighted average	1.2	0.7	0.6	65.2	65.4	63.6	..	..	..	12.8	10.3	10.8	21.6	24.0	25.2

.. Not available

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

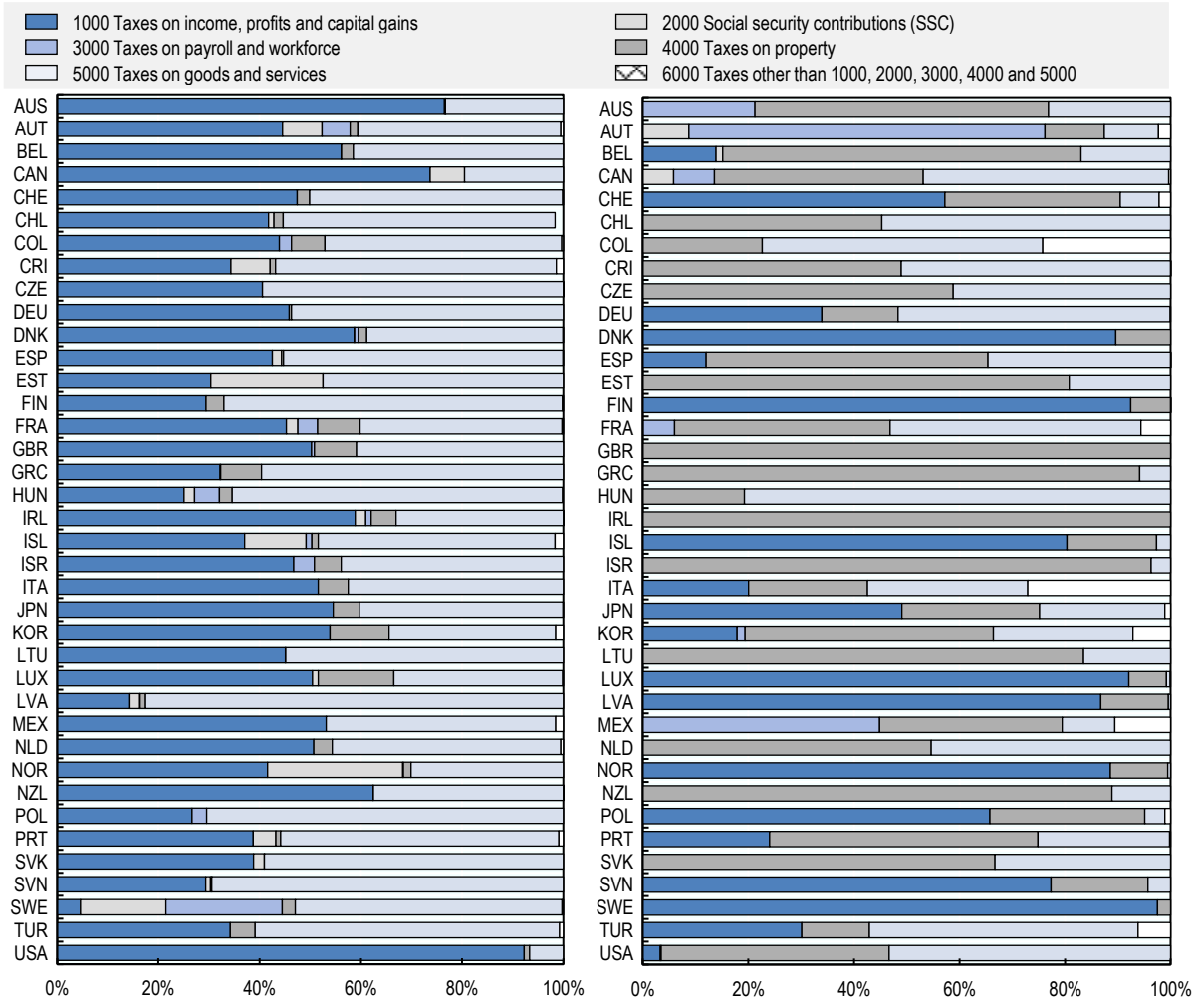
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Composition of central and sub-central government revenues

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.
- Property taxes provide a much larger share of revenues at the subnational 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 were derived from income taxes in 2021.

Figure 1.9. Composition of revenues of federal or central government (left) and sub-national government (right), 2021



Note: The left-hand panel (a) refers to only those taxes that 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 that 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.

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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 contributions to the Single Resolution Fund (SRF).[5] 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.[6]

Table 1.5 shows the level of taxes collected on behalf of supranational governments in EU countries that are also OECD members, divided into 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	2017	2018	2019	2020	2021	2022p
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	0.0	0.1	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	0.5
of which: Customs duties	0.4	0.4	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.4
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	0.3
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	0.2	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	0.0	0.1	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	0.3
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	0.2
Germany, total supranational	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3
of which: Customs duties	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2
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	0.3
of which: Customs duties	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2
of which: SRF contributions	..	..	..	0.1	0.1	0.1	0.0	0.1	0.1	0.1
Ireland, total supranational	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	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[1]	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.1
Italy, total supranational	0.1	0.1	0.1	0.3	0.3	0.2	0.2	0.2	0.2	0.3
of which: Customs duties	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
of which: SRF contributions[2]	..	..	..	0.1	0.1	0.1	0.0	0.1	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	0.3	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	0.3	0.3	0.3	0.4	0.3
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	0.2	0.2	0.2	0.3	0.3	0.3
Netherlands, total supranational	0.4	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5
of which: Customs duties	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4
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	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
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	0.1	0.1	0.1
of which: Customs duties	..	0.1	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1
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	0.1	0.1	0.2	0.2	0.2
of which: Customs duties	..	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.2	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	0.3

of which: Customs duties	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2
of which: SRF contributions	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Non-euro area										
Czechia, total supranational	..	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
of which: Customs duties	..	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
Denmark, total supranational	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2
of which: Customs duties	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2
Hungary, total supranational	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
of which: Customs duties	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
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	0.2
of which: Customs duties	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2
United Kingdom, total supranational[3]	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	0.1	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 million euros and also a payment of 75.89 million euros 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 2023*, supplemented by discussions with delegates.

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In 2021, the combined total of payments collected for the EU was highest in the Netherlands (0.5% of GDP), Belgium and Luxembourg (both 0.4% of GDP). All other EU countries that are also members of the OECD collected revenues on behalf of the EU equivalent to 0.2% of GDP or higher except Denmark, the Slovak Republic, Sweden, and Hungary. In all countries except Finland, France and Luxembourg, customs duties were the primary 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.
- Payable or non-wastable tax credits can be divided 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 value of 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, 2021

	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	10.4	7.0	3.4	673.4	680.4	683.8	29.2	29.5	29.6
Austria[1, 2]	0.3	0.1	0.2	175.7	175.8	176.0	43.3	43.3	43.3
Belgium[2]	1.1	0.3	0.8	213.4	213.7	214.5	42.5	42.5	42.7
Canada[3]	18.4	16.1	2.3	835.2	851.2	853.6	33.3	33.9	34.0
Chile[4]	279.4	215.8	63.5	53 463.3	53 679.2	53 742.7	22.2	22.3	22.4
Czechia	41.1	11.4	29.7	2 110.9	2 122.3	2 152.0	34.6	34.7	35.2
Denmark[2]	3.0	0.2	2.9	1 209.5	1 209.6	1 212.5	47.4	47.4	47.5
France[2]	22.1	13.8	8.3	1 115.8	1 129.6	1 137.9	44.6	45.2	45.5
Germany	52.1	20.1	32.0	1 402.1	1 422.2	1 454.2	38.8	39.3	40.2
Iceland	10.4	9.7	0.7	1 130.1	1 139.8	1 140.5	34.8	35.1	35.1
Ireland	0.4	0.0	0.4	..	89.8	90.2	..	20.7	20.8
Israel	0.7	0.7	0.0	513.3	514.0	514.0	32.5	32.5	32.5
Italy	14.4	2.1	12.3	769.8	771.9	784.2	42.2	42.4	43.0
Luxembourg[2, 5]	0.2	..	..	..	..	27.8	..	..	38.4
Mexico	53.4	0.5	52.9	4 451.8	4 452.4	4 505.2	17.3	17.3	17.5
New Zealand	2.8	1.3	1.5	124.4	125.7	127.2	34.2	34.6	35.0
Norway	3.7	3.0	0.8	1 784.8	1 787.8	1 788.5	42.4	42.4	42.5
Slovak Republic[5]	0.4	..	..	..	..	35.5	..	..	35.4
Spain	4.1	2.9	1.2	459.0	462.0	463.2	37.6	37.8	37.9
United Kingdom[6]	18.8	15.1	3.7	765.7	780.7	784.5	33.7	34.4	34.6
United States	562.5	450.7	111.8	5 727.3	6 178.0	6 289.9	24.6	26.5	27.0

.. Not available
Note: In *Revenue Statistics* 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*, the tax revenue data for Chile are reported on a net basis.
5. In *Revenue Statistics*, 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 non-wastable tax credits in 2021 for those countries reporting them in *Revenue Statistics 2023* (it may be that some countries with non-wastable tax credits do not report them and thus 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 for non-wastable tax credits:

- 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 a few exceptions, the choice of method for reporting non-wastable tax credits has only a small impact on the ratio of total tax revenues to GDP. For countries with available data, the difference between the ratios on a net basis and on a gross basis only exceeds one percentage point for Germany and the United States, and is between half a percentage point and one percentage point for Canada, Czechia, France, Italy, New Zealand and the United Kingdom.

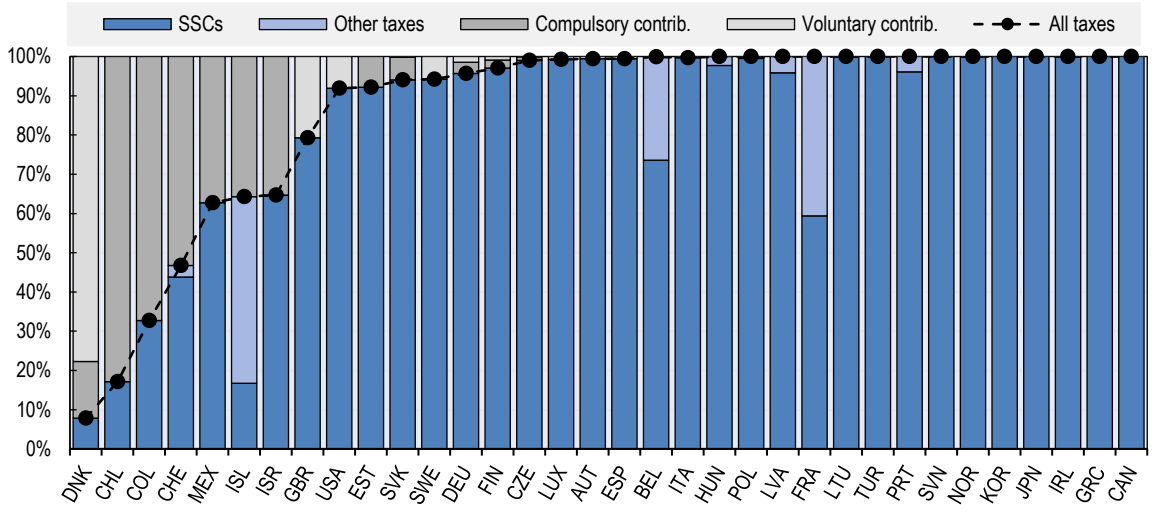
Financing of social security-type benefits in OECD countries

A memorandum item[7] in *Revenue Statistics 2023* 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 funds 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 2023.*

Figure 1.10. Composition of earmarked financing for social security-type benefits, 2021



Note: Two countries (Australia and New Zealand) provide social benefits via social assistance rather than via social security, so are not included in the figure. 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*. Data 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 of the 34 OECD countries that provide this level of data (including 10 countries where they account for 100%). In the remaining eight OECD countries that provide this data, six countries report that compulsory contributions to the private sector play a significant role in financing social-security type benefits, including Chile (where they account for 82.8%), Colombia (67.3%) and Switzerland (53.2%). Voluntary contributions accounted for a significant share of funding in only a few countries, notably the United Kingdom (20.7%) and Denmark (77.7%).

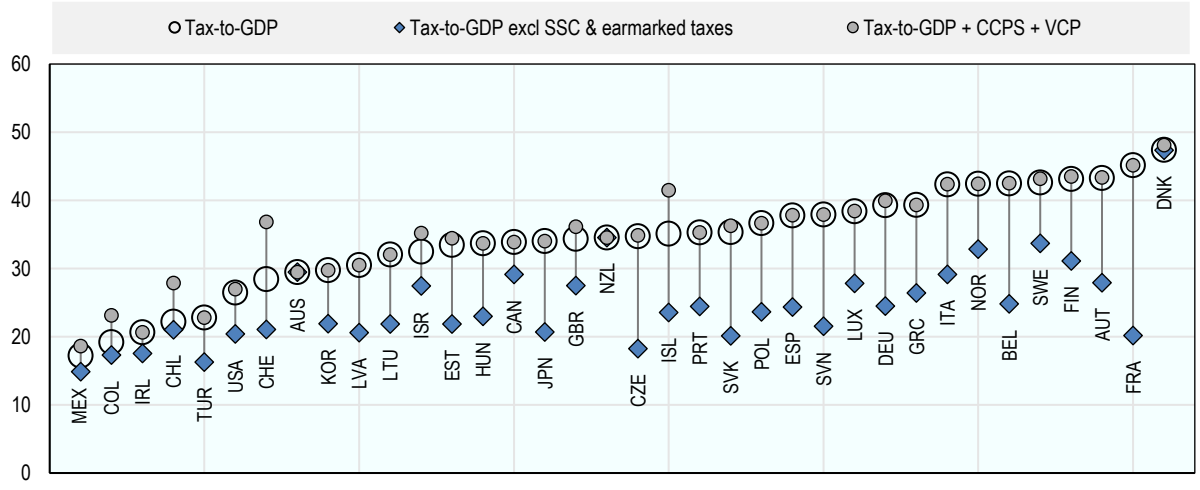
Figure 1.11 shows tax-to-GDP ratios (as in Table 1.1 and Figure 1.4) both *exclusive* of earmarked funding for social security-type benefits (i.e. tax-to-GDP ratios *less* social security contributions and other

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 (8.4% of GDP), Iceland and Chile (6.4% and 5.7% respectively), which materially affects their rankings:

- Switzerland has a relatively low tax-to-GDP ratio among OECD countries, at 28.5%, but its combined ratio is above halfway in the OECD distribution.
- Iceland has a tax-to-GDP ratio of 35.1%, in the top-third of OECD countries, and a combined ratio of 41.5%, which is the ninth-highest in the OECD.
- Chile has the fourth-lowest tax-to-GDP ratio at 22.2% and the sixth-lowest combined ratio at 27.9%.

Figure 1.11. Tax-to-GDP ratios and earmarked social security financing (% of GDP, 2021)



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. Austria, Belgium, Czechia, the Slovak Republic and Slovenia have the next highest shares, at between 15% and 18% of GDP.

References

OECD (2022), *Revenue Statistics 2022: The Impact of COVID-19 on OECD Tax Revenues*, OECD Publishing, Paris, https://doi.org/10.1787/8a691b03-en. [2]

OECD (2021), *Revenue Statistics 2021: The Initial Impact of COVID-19 on OECD Tax Revenues*, OECD Publishing, Paris, https://doi.org/10.1787/6e87f932-en. [1]

Notes

[1] At the time *Revenue Statistics 2023* was published, provisional data on tax revenues in 2022 for Australia was not available nor were provisional figures on social security contributions in Japan.

[2] 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 33.2%, an increase of 0.3 p.p. relative to 2015.

[3] 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").

[4] For 1975, please see Table 1.4 of *Revenue Statistics 2023*.

[5] 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 2022.

[6] 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.

[7] 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 Tax revenue buoyancy in OECD countries

Chapter 2 examines the volatility of tax revenues in OECD countries, with a specific focus on tax buoyancy. Using the unique *Revenue Statistics* dataset, it provides estimates of short- and long-run tax buoyancy in the OECD for total tax revenues and the main tax types between 1980 and 2021, and analyses how buoyancy has evolved over this period. It also examines short-run buoyancy over the business cycle and the impact of factors such as inflation and population ageing on tax buoyancy. Detailed country-level buoyancy estimates are included in an Annex.

Introduction

Since the OECD began publishing the *Revenue Statistics* report, tax-to-GDP ratios have gradually risen in most OECD countries. However, as discussed in Chapter 1, there have been numerous downturns in revenues across this period, some of which have been related to major external events including the oil shock, the Global Financial Crisis and, most recently, the COVID-19 pandemic. These downturns have affected different taxes in different ways.

This Special Feature uses *Revenue Statistics* data to examine the volatility of revenues over the past 40 years. By providing insights into the factors behind short- and long-run changes in revenues from different tax types, the chapter aims to inform strategies to optimise fiscal policy over the business cycle and to ensure fiscal sustainability over the longer term. It may also help governments to enhance the resilience of public finances in the event of future shocks.

Following a brief introduction to tax buoyancy, the chapter estimates the buoyancy of total tax revenues and of revenues from different tax types between 1980 and 2021 on average across the OECD and for individual countries. The chapter also investigates whether and how tax buoyancy in OECD countries has changed over this period. Finally, the Special Feature examines how short-run tax buoyancy varies over the business cycle in OECD countries and analyses the potential impact of high inflation or population ageing.

Introducing tax buoyancy

The buoyancy and elasticity of tax revenues are two of the most common indicators of tax revenue volatility (Box 2.1). In one of the earliest papers on the topic, (Musgrave and Miller, 1948[1]) measured tax elasticity as the ratio of the percentage change in tax yield to a given percentage change in income and defined the concept of "built-in flexibility", the automatic compensatory movement of tax revenues in response to changes in national income. (Groves and Kahn, 1952[2]) developed a regression model to estimate tax elasticity using log tax revenues as the dependent variable and log income as the independent variable. This method is still widely used today to estimate both tax elasticity and tax buoyancy in the long run. (Prest, 1962[3]) introduced the Proportional Adjustment approach to remove the impact of discretionary tax policies on tax revenues and estimate tax elasticity. Later refined by (Mansfield, 1972[4]), this is one of the most common methods for estimating tax elasticity.[1]

Early papers rarely differentiated between short- and long-run tax buoyancy or elasticity, using the long-run estimate to study both the growth potential and cyclical variability of tax revenues until (Sobel and Holcombe, 1996[5]) proposed time series econometric models to produce unbiased estimates of short- and long-run buoyancy or elasticity. These econometric models have since been used in many studies of tax volatility, including (Belinga et al., 2014[6]), which estimates short- and long-run tax buoyancy in 34 OECD countries between 1965 and 2012; (Dudine and Jalles, 2017[7]), which produces tax buoyancy estimates for 107 countries between 1980 and 2014; and (Deli et al., 2018[8]), which estimates tax buoyancy in 25 OECD countries between 1965 and 2015. Other methods for estimating tax buoyancy have been used by the OECD Fiscal Network (Dougherty, de Biase and Lorenzoni, 2022[9]) and in a recent IMF working paper by (Cornevin, Corrales and Angel, 2023[10]).[2]

This Special Feature uses econometric models proposed by (Sobel and Holcombe, 1996[5]) and data from *Revenue Statistics* to estimate short- and long-run tax buoyancy in 38 OECD countries using two estimation approaches: the Mean Group (MG) estimator and the Pooled Mean Group (PMG) estimator.[3] Like most research in this area, this Special Feature uses GDP as a proxy of the tax base.

Box 2.1. Indicators of revenue volatility

The volatility of tax revenues is commonly analysed with reference to three concepts: buoyancy, elasticity and stability. Each aims to quantify changes in tax revenues over time in relation to changes in economic conditions, tax bases or tax policies, and each can be measured over the short and long run.

- Tax buoyancy measures changes in tax revenues with respect to changes in the tax base (Mansfield, 1972[4]).
  - Long-run tax buoyancy measures the impact of economic activity on tax revenues by comparing long-term changes in tax revenues with GDP. Long-run tax buoyancy larger than one (also known as 'unity') indicates that tax revenues grow faster than GDP over the long term. This indicator is thus useful for understanding the relationship between economic growth and long-term fiscal sustainability (Belinga et al., 2014[6]).
  - Short-run tax buoyancy measures the cyclical variability of tax revenues. It shows the percentage change in tax revenues that occurs as a result of a one percent change in GDP over a short period of time, and is an indicator of a tax system's ability to stabilise the economy over the business cycle (Deli et al., 2018[8]). Short-run tax buoyancy larger than one indicates that tax revenues fluctuate more than GDP over the business cycle.
- Tax elasticity is similar to tax buoyancy except that it measures the automatic response of tax revenues to changes in GDP by removing the impact of discretionary tax policy on tax revenues. Although tax elasticity is a better indicator than tax buoyancy for informing tax policies and forecasting tax revenues, the need to isolate the impact of discretionary tax policy on revenues means that estimating tax elasticity requires more data than tax buoyancy analysis and this data can be harder to acquire. It is thus a major challenge to analyse tax elasticity across multiple countries over a long period.
- Tax stability is the capacity of a tax to produce a certain amount of revenues and to sustain this level (Groves and Kahn, 1952[2]). A tax can be considered to function as a stabiliser of total tax revenues if it decreases the overall variation in tax revenues over the business cycle. A simple measure of tax stability is the coefficient of variation, which is defined as the standard deviation of tax revenues as a share of GDP divided by its mean (Haughton, 1998[11]).
- (Haughton, 1998[11]) proposes the revenue stabilising coefficient, which is the coefficient of variation of the total tax-to-GDP ratio subtracted by the coefficient of variation of the tax-to-GDP ratio of all taxes minus one selected tax of interest. This indicator can be used to analyse whether a certain tax functions as a stabiliser of total tax revenues.
- In addition to these indicators, there exist simpler measures of tax volatility, such as using standard deviation to calculate the dispersion of tax revenues or tax-to-GDP ratios.

Tax revenue data in *Revenue Statistics*

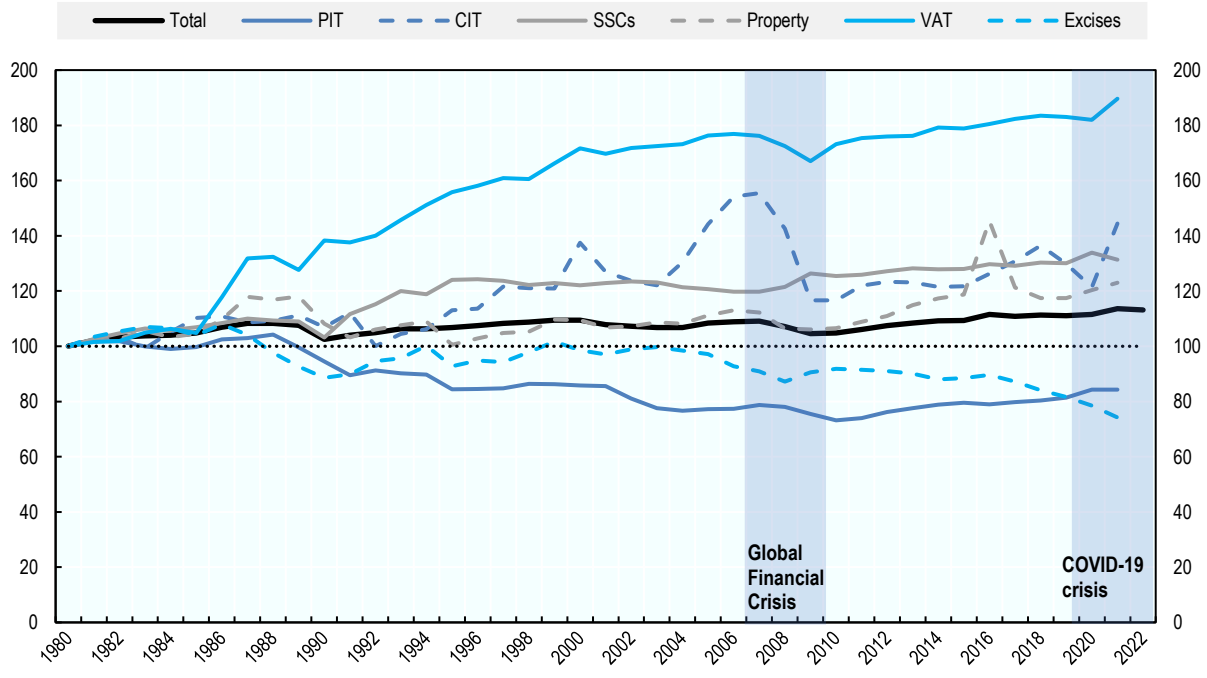
This Special Feature considers revenues between 1980 and 2021[4] from six tax types: personal income tax (PIT), corporate income tax (CIT), social security contributions (SSCs), taxes on property, value added tax (VAT) and excises. Data exists for all years between 1980 and 2021 for 26 OECD countries, while the available data starts from a later period for 12 countries: from 1990 in Chile, Colombia and Costa Rica; 1991 in Hungary and Poland, 1993 in Czechia and 1995 for the remaining countries.[5] Data exclude zero values and outliers (Box 2.2).

Figure 2.1 shows the evolution of total tax revenues as well as revenues from the six different tax types as a share of GDP on average across the OECD since 1980. Based on this graph, several observations can be made as context for the analysis of tax revenue buoyancy.

First, the total tax-to-GDP ratio has risen gradually for the OECD on average, from 30.1% of GDP in 1980 to 34.0% in 2022, without many major year-on-year changes. Second, revenues from four tax types (CIT, SSCs, taxes on property and VAT) as a share of GDP display an upward trend over the long term while revenues from PIT and excises have declined as a share of GDP. Third, individual tax types tend to be more volatile than total tax revenues as measured by the standard deviation. Fourth, revenues from CIT show greater volatility than most other tax types. The standard deviation[6] of CIT revenues (indexed values), was 14.2 between 1980 and 2021, compared to only 2.9 for total tax revenues between 1980 and 2022.

Figure 2.1. Evolution of tax revenues in the OECD, 1980-2022

Tax-to-GDP ratio (1980 = 100)



Note: The graph shows tax revenues as a share of GDP indexed by setting 1980 ratios to 100 across tax types so that they are comparable. The spike in property taxes revenues in 2016 is due to a one-off revenue inflow to Iceland. Data for 2022 is not available for individual tax types.
Source: Authors' calculations.

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Box 2.2. Buoyancy estimation methodologies

This box describes the two methodologies used to calculate the buoyancy of tax revenues in this Special Feature: the time series regression Mean Group (MG) estimator and the panel regression Pooled Mean Group (PMG) estimator.

The MG estimator calculates simple group averages after obtaining buoyancy estimates for individual countries (Pesaran and Smith, 1995[12]). The averages exclude outlier results, which for the purpose of this analysis are defined as statistically insignificant estimates that are either close to zero (<0.1), negative (<0) or particularly large (>8), consistent with approaches from other studies (Dudine and Jalles, 2017[7]; Deli et al., 2018[8]). The country-specific estimation applies the Engle-Granger two-step method (Engle and Granger, 1987[13]) to econometric models proposed by (Sobel and Holcombe, 1996[5]).

In the first step, long-run tax buoyancy is obtained from a time series regression model:

$$\boldsymbol{lnTax_t = \alpha + \beta lnGDP_t + u_t} \quad \textbf{(1)}$$

where Tax_t denotes tax revenues in a country in year t and GDP_t denotes the corresponding GDP level. α is the constant term and β measures the long-run effect of a change in GDP level on tax revenues (i.e. long-run tax buoyancy). u_t is the error term of the regression. Equation (1) describes the long-run relationship between tax revenues and GDP.

In the second step, short-run tax buoyancy is estimated by an Error Correction Model (ECM) with the Ordinary Least Squares (OLS) technique using the estimated error from equation (1) as input:

$$\boldsymbol{\Delta lnTax_t = \gamma + \lambda(lnTax_{t-1} - \beta lnGDP_{t-1}) + \theta \Delta lnGDP_t + \epsilon_t} \quad \textbf{(2)}$$

where $\Delta lnTax_t$ denotes the first difference of log tax revenues in a country in year t and $\Delta lnGDP_t$ denotes the first difference of corresponding log GDP. $lnTax_{t-1} - \beta lnGDP_{t-1}$ is the error correction term and measures the deviation of two variables from their long-run relationship during the prior time period. It can be substituted with the estimated error (lagged once) $\hat{u}_{t-1}$ from equation (1). γ is the constant term and θ measures the instantaneous response of tax revenues to a change in GDP (i.e. short-run tax buoyancy). λ is the speed of adjustment; it measures how quickly buoyancy converges to the long-term equilibrium value. ϵ_t is the error term of the ECM.

Short- and long-run tax buoyancy for each OECD country are estimated based on individual country time series using equations (1) and (2) respectively.

The PMG estimator, developed by (Pesaran, Shin and Smith, 1999[14]), combines pooling and averaging to allow the intercept (i.e. the constant term), short-run coefficients and error variances to differ across countries but restricts the long-run coefficients to being equal for all countries. It uses the maximum likelihood estimation method to compute a common long-run tax buoyancy and a country-specific short-run tax buoyancy based on the panel dataset of 38 OECD countries between 1980 and 2021. It estimates equation (2) across time and countries.

Both estimation approaches have their strengths and drawbacks. The PMG estimator takes advantage of the additional information and data variability from large panel datasets. It is a more efficient estimator that requires less data to produce consistent estimates. However, the PMG estimator constrains long-run coefficients to be equal across countries and cannot produce estimates for individual countries because it combines pooling and averaging. On the other hand, the MG estimator allows all estimated parameters to be different across countries but may produce inconsistent estimates if data is limited (Belinga et al., 2014[6]).

Data treatment

Among the tax types considered, a few OECD countries do not levy certain taxes; for example, Australia and New Zealand do not levy SSCs while the United States does not levy VAT. Revenues from these tax types are recorded as zero in the *Revenue Statistics* database for these countries. To prevent the zeros from entering the regression and confusing the relationship between tax revenues and GDP, all observations with a zero value are removed from the data analysed.

One outlier result has also been removed. All OECD countries report year-on-year changes of less than 5 percentage points (p.p.) in total tax revenues and for individual tax types between 1980 and 2021 except Iceland, where property tax revenues as a share of GDP increased by more than 15 p.p. in 2016.[7] To address this outlier, the value for Iceland's property tax revenues in 2016 is replaced by the average of property tax revenues in 2015 and 2017; Iceland's total tax revenues in 2016 are re-calculated accordingly.

Note: Following the suggestion of (Sobel and Holcombe, 1996[5]), equation (1) is estimated using the Dynamic Ordinary Least Squares technique developed by (Stock and Watson, 1993[15]) to account for possible endogeneity within the model as well as serial correlation in the error term. The regression also applies Newey-West correction for standard errors to deal with autocorrelation and heteroskedasticity (Newey and West, 1987[16]).

Short- and long-run tax buoyancy in the OECD

This section presents the tax buoyancy results generated by the two estimation methods in turn, then analyses both sets of results together. It also identifies caveats that need to be taken into account when interpreting the estimates and examines these caveats in detail with respect to the buoyancy of CIT revenues and the possibility of a time lag in the impact of changes in GDP on revenues. Finally, it analyses whether the results differ when using real rather than nominal data.

MG estimator results

Short- and long-run tax buoyancy estimated using the MG estimator are presented in Table 2.1. The results show that buoyancies for total tax revenues were close to unity[8] on average across OECD countries between 1980 and 2021 (individual country estimates are shown in Annex 2.A.).

Long-run tax buoyancies were larger than 1.1 for seven OECD countries and were smaller than 0.9 in two countries; for the remainder, they were between these thresholds. For short-run tax buoyancy, estimates were above 1.1 for eleven countries and below 0.9 for nine countries. The standard deviation of buoyancy for total tax revenues across the OECD was smaller than for the six tax types, indicating that the buoyancy of total tax revenues was more narrowly distributed across countries.

Most of the six individual tax types displayed short- and long-run tax buoyancy close to unity. However, there were four notable exceptions:

- For CIT, tax buoyancy was significantly larger than unity, especially in the short run.[9] (Please see Box 2.3 for a deeper exploration of the CIT buoyancy estimates.)
- Both short- and long-run VAT buoyancy were larger than unity, albeit to a lesser extent than CIT.
- The short-run buoyancy of SSCs and long-run buoyancy of excises were slightly below unity.

Table 2.1. Buoyancy of nominal tax revenues by tax type using the MG estimator, 1980-2021

	Long-run buoyancy			Short-run buoyancy		
	Mean	Median	Std.	Mean	Median	Std.
Total	1.028	1.018	0.083	1.008	0.999	0.218
PIT	1.059	0.946	0.501	1.024	0.935	0.613
CIT	1.377	1.364	0.378	2.096	1.788	1.148
SSC	1.083	1.007	0.427	0.892	0.796	0.699
Property	1.071	1.048	0.299	0.986	0.907	0.503
VAT	1.262	1.099	0.900	1.119	1.064	0.539
Excises	0.865	0.894	0.278	0.963	0.967	0.379

Note: Under the Mean Group estimator, tax buoyancies of individual OECD countries are estimated first. Then simple averages are calculated after removing outliers (e.g. estimates that are statistically insignificant and close to zero or negative). Detailed information of nominal tax revenue buoyancies for each OECD country is provided in Annex 2.A. at the end of the Special Feature.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

PMG estimator results

Table 2.2 shows the panel regression results using the PMG estimator for total tax revenues and the six tax types. The buoyancy estimates produced by the panel regression are largely in line with those of the time series regression above. Both short- and long-run buoyancy of total tax revenues and PIT were close to unity between 1980 and 2021, while CIT had the highest buoyancy, especially in the short run. VAT had the second-highest short- and long-run buoyancy, while the short-run buoyancy of SSCs was below unity.

However, there were two notable differences between the results produced by the different methodologies. First, the short-run buoyancy of taxes on property was smaller than unity under the PMG estimator while it was close to unity under the MG estimator. Second, both the short- and long-run buoyancy of excises under the PMG were smaller than unity while, under the MG estimator, the short-run buoyancy of excises was close to unity and long-run buoyancy was slightly below unity.

Table 2.2. Buoyancy of nominal tax revenues by tax type using the PMG estimator, 1980-2021

	Long-run	Short-run	Speed of adjustment
Total	1.056***	1.032***	-0.190***
PIT	0.997***	0.957***	-0.207***
CIT	1.424***	2.482***	-0.310***
SSC	0.965***	0.881***	-0.205***
Property	1.048***	0.756***	-0.199***
VAT	1.128***	1.140***	-0.287***
Excises	0.514***	0.619***	-0.149***

Note: *, ** and *** refer to statistical significance at the 10%, 5% and 1% levels respectively. Under the Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 38 OECD countries between 1980 and 2021. It combines both pooling and averaging, so tax buoyancies of individual countries are not available.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

The differences in results between the two methodologies may be caused by different estimation techniques, different ways of calculating averages, and the inherent differences between panel data and time series data. Panel data in general has advantages over time series data insofar as it contains more information and data variation, and it can deal with omitted variable bias (Torres-Reyna, 2007[19]). The advantages of panel data become more pronounced for tax types where data may be limited for some countries.

Analysing the results

Several conclusions may be drawn from the short- and long-run tax buoyancy estimates generated by the two methodologies presented above:

- Over the long term, tax revenues grew at the same pace as GDP for the OECD as a whole between 1980 and 2021.
- On average, OECD tax revenues were as volatile as GDP over the business cycle.
- With the highest short- and long-run buoyancy, revenues from CIT grew faster than GDP in the long term and was the most effective economic stabiliser in the short term.
- VAT revenues also grew faster than GDP in the long term and VAT is a relatively good stabiliser.
- SSCs were a relatively poor economic stabiliser over the business cycle and revenues from excises are least sensitive to changes in GDP.

These conclusions require several caveats. First, tax buoyancy includes the revenue impact of discretionary policy measures. As such, the response of tax revenues to changes in GDP over a given period of time is affected by tax policies implemented during the same period. Tax buoyancy estimates may change once the impact of policies is separated. Second, since GDP is used as a proxy for different tax bases, the response of tax revenues to changes in GDP is determined by how tax revenues react to changes in tax bases and how tax bases react to changes in GDP. The implications for CIT are discussed in Box 2.3. Lastly, there may be a temporal mismatch between tax revenues and GDP due to specific tax collection mechanisms or statutory lags in declaring the taxable base (Mourre and Princen, 2019[20]). Box 2.4 investigates this issue in greater detail.

Box 2.3. Investigating the limitations of tax buoyancy analysis for CIT revenues

As identified in the estimates presented in this Special Feature and in the literature on tax buoyancy more broadly, revenues from CIT have a buoyancy significantly above unity, especially in the short run. However, these findings should be interpreted with caution as they might be affected by two major limitations of tax buoyancy analysis.

Tax buoyancy estimates conflate changes in tax revenues attributable to changes in GDP with the revenue impact of discretionary policy measures. As such, estimates of the response of tax revenues to GDP growth may change if the impact of changes in tax policy can be isolated from the calculation. (Cornevin, Corrales and Angel, 2023[10]) also notes that, if macroeconomic indicators such as GDP are used as proxy tax bases, buoyancy estimates may differ across tax types because specific tax bases differ in their responses to changes in macroeconomic conditions.

To investigate how these limitations could affect tax buoyancy results, this analysis has been extended to estimate changes in CIT revenues relative to changes in gross operating surplus (rather than GDP), and it includes the statutory CIT rate between 2000 and 2021 as an additional control variable. Gross operating surplus is the difference between the value added generated by production activities and the sum of compensation of employees and taxes on production and imports less subsidies. It is often used to approximate the CIT base (Mourre and Princen, 2019[20]).

Including additional control variables (e.g. tax policy parameters) allows tax buoyancy to be estimated while holding control variables unchanged. Having more explanatory variables also mitigates the potential for omitted variable bias, which could be caused by a correlation of tax policy with both GDP and tax revenues. Changes to statutory tax rates are one of the most important tax policy measures; many tax buoyancy studies use tax rates to control for discretionary policy impact (Belinga et al., 2014[6]; Dudine and Jalles, 2017[7]; Deli et al., 2018[8]; Lagravinese, Liberati and Sacchi, 2020[21]; Cornevin, Corrales and Angel, 2023[10]).

Table 2.3. Buoyancy of nominal CIT revenues under different model specifications, 2000-2021

	GDP tax base (no control for rate)	GDP tax base (with control for rate)	GOS tax base (no control for rate)	GOS tax base (with control for rate)
Long-run	1.155***	1.607***	1.222***	1.341***
Short-run	2.989***	3.135***	1.659***	1.652***

Note: *, ** and *** refer to statistical significance at the 10%, 5% and 1% levels, respectively. Figures are in nominal terms and estimated using Pooled Mean Group estimator. Under the Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of OECD countries between 2000 and 2021. Gross operating surplus (GOS) data is obtained from the OECD National Accounts Database and includes 35 OECD countries except Chile, Israel and New Zealand. Statutory CIT rate data comes from the OECD Corporate Tax Statistics database.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; (OECD, 2022[18]), OECD National Accounts; and (OECD, 2023[22]), OECD Corporate Tax Statistics.

Table 2.3 presents the buoyancy estimates of CIT revenues under different model specifications. The results yield two main findings. First, using gross operating surplus rather than GDP as the base for CIT yields similar long-run buoyancy for CIT but reduces short-run buoyancy by almost half. This implies that the strong response of CIT revenues to changes in GDP over the business cycle is partly due to a high positive correlation between gross operating surplus and GDP. This is supported by the empirical evidence that the growth rates of companies' aggregated earnings and of GDP tend to share similar trends, with earnings growth cycles regularly displaying much larger amplitudes than GDP growth cycles (ECB, 2007[23]). Despite this effect, the buoyancy of CIT remains significantly above unity in both the short- and long run.

Second, controlling for the statutory CIT rate leads to higher long-run tax buoyancy. The same holds when using gross operating surplus as the tax base although the increase is smaller. This suggests that the tax rate is negatively correlated with both tax bases and tax revenues in the long run, and that the long-run buoyancy of CIT is underestimated in the 'no control' model. Controlling for the tax rate has little effect on short-run buoyancy for CIT revenues.

These results are partly consistent with findings from (Belinga et al., 2014[6]) for OECD countries over the period 1980-2012 and with (Dudine and Jalles, 2017[7]) for advanced economies between 1980 and 2014. They find that controlling for the tax rate yields higher short- and long-run CIT buoyancy. The discrepancy concerning short-run buoyancy is likely due to different time periods used in the estimation: their results are based on data before 2012 and 2014 respectively, while the average statutory CIT rate in the OECD has shown little change since 2008, after falling from 30.4% to 24.0% between 2000 and 2008. Including more recent data thus leads to smaller correlation between the tax rate and other variables. Other papers using more recent data also find no significant change in short-run CIT buoyancy after controlling for the tax rate (Deli et al., 2018[8]; Cornevin, Corrales and Angel, 2023[10]).

Results using real rather than nominal data

The tax buoyancy coefficients shown above are estimated using nominal tax and GDP data, which include a price component and a real component. To understand how price movements affect tax buoyancy, Annex Table 2.A.8. shows the time series regression results when short- and long-run tax buoyancy are estimated using real data. These results suggest that both short- and long-run tax buoyancy estimated with real data are larger than those estimated with nominal data, albeit to different extents for total tax revenues and across most tax types. The panel regression results are mixed: while most buoyancy estimates using real data are close to the estimates based on nominal data, they decreased for PIT and excises in the long run, and SSCs in the short run. The real buoyancy of CIT revenues has increased in the short run (see Annex Table 2.A.9).

Other studies on real tax buoyancy show differing results: (Haughton, 1998[11]) argues that nominal buoyancy could understate the responsiveness of tax revenues to changes in GDP and tax buoyancy in nominal terms may bias towards one. (Belinga et al., 2014[6]) and (Dudine and Jalles, 2017[7]) find that total tax buoyancy in real terms is smaller than in nominal terms, particularly in the long run; (Deli et al., 2018[8]) does not find any significant differences between nominal and real total tax buoyancy; (Cornevin, Corrales and Angel, 2023[10]) investigates the real short-run buoyancies of PIT, CIT and VAT, finding no significant differences for PIT and VAT but higher real short-run CIT buoyancy. The different conclusions may be caused by differences in methodology, country sample or time coverage.

Box 2.4. Is there a temporal mismatch between tax revenues and GDP?

Tax buoyancy coefficients estimated in this special feature match annual tax revenue data from the *Revenue Statistics* database with fiscal year GDP data from the OECD National Accounts database. These results may be misleading if there are delays in the response of tax revenues to changes in GDP, for example due to loss carry-over (carry-forward/backward) in the case of CIT, specific tax collection mechanisms or statutory lags in declaring the taxable base (Mourre and Princen, 2019[20]). This box investigates whether such a temporal mismatch exists in OECD data by examining the evolution of tax revenues and GDP.

PIT and CIT are chosen for this analysis as their tax payments are usually based on taxable income from the previous year (Choudhry, 1975[24]; Mourre and Princen, 2019[20]). This box examines how revenues from PIT and CIT changed between 2007 and 2010, a period that covers the Global Financial Crisis (GFC), and between 2018 and 2021, which covers the COVID-19 crisis (2020-21). Most OECD countries experienced large declines in revenues and GDP during these two episodes (OECD, 2021[25]). If a temporal mismatch exists, revenues from PIT and CIT should fall one year after substantial declines in nominal GDP. Annex Figure 2.A.1 to Annex Figure 2.A.5 illustrate the evolution of tax revenues and GDP by country. Due to space constraints, only five OECD countries are shown.

The results suggest that PIT and CIT revenues largely moved in tandem with nominal GDP in the OECD during the GFC and the COVID-19 crisis, although individual country results differ:

- For Belgium, income tax revenues grew in line with GDP except in 2019, when PIT revenues declined slightly despite strong nominal GDP growth.
- For France, PIT revenues and GDP moved in unison during both crises, but CIT revenues were more stable than GDP during the COVID-19 crisis.
- Japan's income tax revenue trajectory was similar to that of GDP during the GFC. However, there was a notable mismatch between PIT revenues and GDP in 2019 and 2020.

- In Switzerland, data shows no close correlation between PIT revenues and GDP during both crises as the former continued to increase despite GDP fluctuations. CIT revenues followed the trajectory of GDP, especially during the COVID-19 crisis.
- In the United States, growth in income tax revenues was similar to that of GDP, especially during the COVID-19 crisis.

There are three possible explanations for the apparent absence of a delay in the response of tax revenues to GDP. First, OECD countries predominantly report their tax revenue data for *Revenue Statistics* on an accrual basis, meaning that revenues are recorded at the time when the tax liability was created, not when tax authorities received payment (OECD, 2021[25]).

Second, revenue data used in buoyancy estimations includes the impact of discretionary tax policies. During the COVID-19 crisis, for example, governments in OECD countries implemented support measures to mitigate the negative impact of the pandemic on businesses and households, some of which had immediate effects on income tax revenues even though the revenues themselves were based on the tax base prior to the pandemic.

Finally, differences in collection channels may be a factor. For example, PIT and CIT revenues collected through pay-as-you-earn (PAYE) or advance payments are mostly paid during the year that the income was earned, while revenues that are collected via formal assessments may be determined in a later year due to the time required for tax declarations and investigation procedures. A delay in the response of tax revenues to changes in GDP may therefore be less obvious if a majority of PIT and CIT revenues are collected via PAYE and advanced payments rather than formal assessments.

The evolution of tax buoyancy in OECD countries

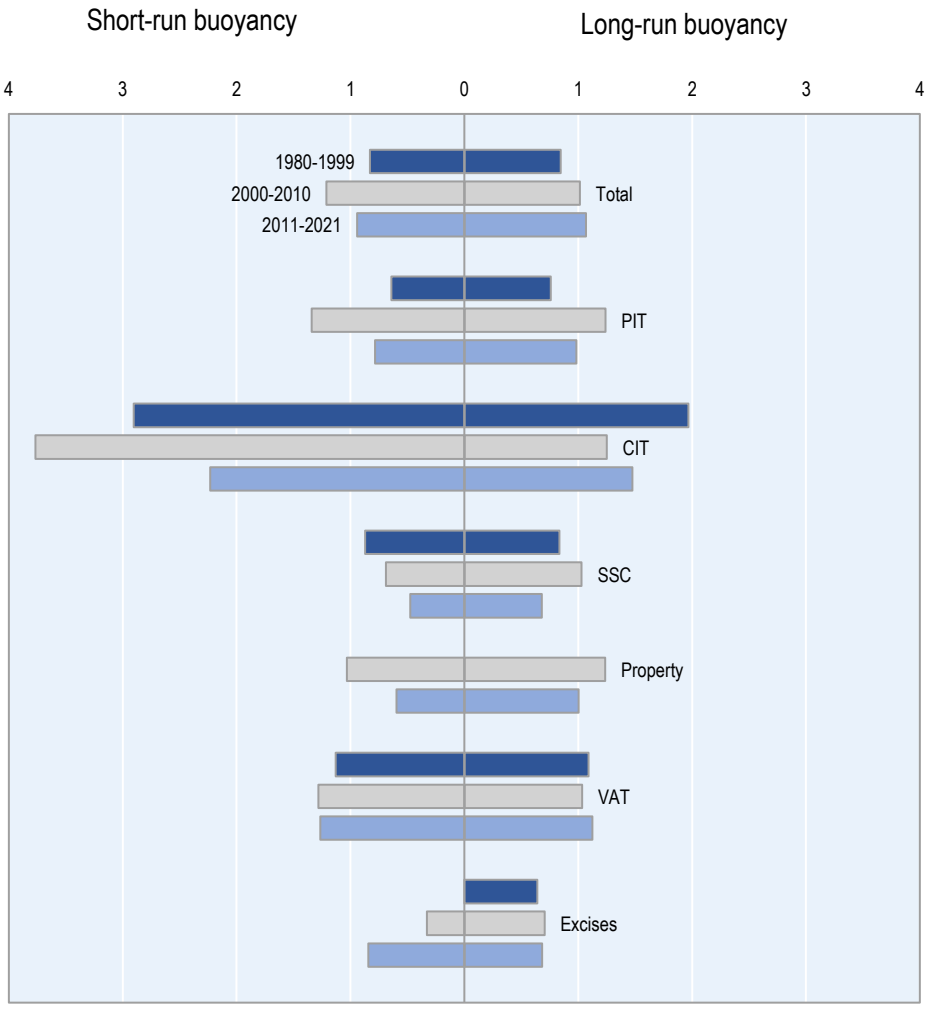
This section investigates how tax buoyancy evolved in OECD countries between 1980 and 2021. The dataset is divided into three sub-periods: 1980-1999, 2000-2010 and 2011-2021. The first period is longer than the second and third periods because revenue data are not available for some OECD countries in the 1980s. Table 2.4 presents short- and long-run tax buoyancy estimates using the PMG estimator for these different periods using nominal data. The same results are also plotted in Figure 2.2.

Table 2.4. Buoyancy of nominal tax revenues by tax type over 1980-1999, 2000-2010 and 2011-2021

	Long-run buoyancy			Short-run buoyancy		
	1980-1999	2000-2010	2011-2021	1980-1999	2000-2010	2011-2021
Total	0.846***	1.014***	1.069***	0.828***	1.211***	0.942***
PIT	0.760***	1.239***	0.984***	0.641***	1.340***	0.784***
CIT	1.967***	1.251***	1.476***	2.904***	3.768***	2.232***
SSC	0.835***	1.030***	0.680***	0.872*	0.688***	0.475***
Property	-0.005	1.236***	1.004***	0.168	1.032***	0.596***
VAT	1.091***	1.034***	1.125***	1.129***	1.282***	1.264***
Excises	0.641***	0.705***	0.684***	0.496	0.329*	0.843***

Note: *, ** and *** refer to statistical significance at the 10%, 5% and 1% levels respectively. Figures are estimated using Pooled Mean Group estimator. Under the Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 38 OECD countries during different time periods. Slovenia is dropped for VAT and excises estimation over 1980-1999 due to insufficient data.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Figure 2.2. Buoyancy of nominal tax revenues by tax type, 1980-1999, 2000-2010 and 2011-2021



Note: Figures are estimated using Pooled Mean Group estimator. Under Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 38 OECD countries during different time periods. Slovenia is dropped for VAT and excises estimation over 1980-1999 due to insufficient data.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

StatLink https://stat.link/6apcyq

For total tax revenues, long-run buoyancy gradually increased over the three periods. Improved tax capacity and changes in tax structures in the OECD are possible explanations for this increase. Short-run buoyancy, which measures tax revenue fluctuation over the business cycle, jumped substantially in 2000-2010 before falling back to unity. The greater volatility in this second period may be due to the Global Financial Crisis, which had a greater negative impact on OECD tax revenues than the recent COVID-19 crisis, in particular revenues from PIT and CIT (OECD, 2021[25]).

Considering the evolution of tax buoyancy for specific tax types, the main findings are as follows:

- For PIT, long-run buoyancy increased significantly after 1980 but fell in the third period. One possible explanation for the higher buoyancy in the first two periods is an increase in the

progressivity of PIT systems in the OECD (Belinga et al., 2014[6]). The short-run buoyancy of PIT displayed a similar pattern to total tax revenues, rising above unity before falling back, likely due to the impact of the Global Financial Crisis. (OECD, 2021[25]) found that revenues from PIT as a share of GDP dropped on average in 2009, implying a larger decrease of tax revenues than GDP, whereas the opposite occurred in 2020.

- For CIT, long-run buoyancy exhibits the opposite trajectory to PIT: it decreased significantly over the three periods despite rising slightly in the third period. (Deli et al., 2018[8]) also find a substantial decline in long-run CIT buoyancy in the post-2000 period compared to the pre-2000 period. One possible explanation for this tendency is that many OECD countries have reduced CIT rates in recent decades, which may have suppressed CIT buoyancy (Box 2.3). The short-run buoyancy of CIT increased substantially in 2000-2010 but has declined in recent years, similar to the short-run buoyancy of total tax revenues and PIT.
- The increase in long-run CIT buoyancy in the third period (as well as the decrease in PIT buoyancy) may be related to tax arbitrage. In many OECD countries, a tendency has recently been documented of taxpayers shifting part of their income taxable under PIT to CIT in order to reduce their tax liability, benefitting from lower CIT rates and other tax advantages (OECD, Forthcoming[26]).
- Both the short- and long-run buoyancy of SSCs fell over the periods under analysis, a finding consistent with other studies. Changes in the age structure of the population in OECD countries may be a factor behind this change.
- For taxes on property, both short- and long-run buoyancy declined after 2000. Results are not statistically significant for 1980-1999. The decline in short-run buoyancy in the third period is likely to be related to subdued property markets in OECD countries after the Global Financial Crisis.
- Among taxes on goods and services, the short- and long-run buoyancy of VAT increased between 1980 and 2021. The long-run buoyancy of excises is the lowest among the six tax types in almost every time period, increasing only slightly since 1980, although short-run buoyancy has increased substantially, albeit from a low base.

For comparison, Annex Table 2.A.10 and Annex Figure 2.A.6 show tax buoyancy estimates for the three periods using real tax and GDP data. Most of the conclusions drawn from nominal data hold for real tax buoyancy, with a few exceptions concerning long-run results.

Interaction between tax buoyancy and other socio-economic factors

To broaden the analysis of the factors behind revenue trends in OECD countries, this section investigates the interaction between tax buoyancy and three other socio-economic factors of interest: the business cycle, inflation and the age structure of the population.

Tax buoyancy under different economic conditions

Numerous studies have found that short-run tax buoyancy varies at different stages of the business cycle, indicating asymmetric responses of tax revenues to changes in GDP during periods of economic expansion and contraction. To better understand the power of OECD tax systems to stabilise the economy across the business cycle, short-run tax buoyancy is estimated using equation (3), following the method used in (Belinga et al., 2014[6]) and (Deli et al., 2018[8]).

$$\Delta \boldsymbol{lnTax}_{i,t} = \boldsymbol{\lambda}_i\left(\boldsymbol{lnTax}_{i,t-1} - \boldsymbol{\beta}_i \boldsymbol{lnGDP}_{i,t-1}\right) + \boldsymbol{\theta}_i * \boldsymbol{Dummy}_{i,t} * \Delta \boldsymbol{lnGDP}_{i,t} + \boldsymbol{\phi}_i * \left(\mathbf{1} - \boldsymbol{Dummy}_{i,t}\right) * \Delta \boldsymbol{lnGDP}_{i,t} + \boldsymbol{\mu}_i + \boldsymbol{\epsilon}_{i,t} \quad \textbf{(3)}$$

Equation (3) is a panel regression ECM similar to Equation (2) but includes the country dimension denoted by i and country fixed effect μ_i as well as a dummy variable. The dummy variable in the equation takes a value of one for years of growth and a value of zero for years of contraction.

This Special Feature defines years of growth and contraction in two scenarios: a moderate boom-bust cycle where annual real GDP changes of larger than 0.5% (-0.5%) constitute economic growth (economic contraction); and a strong boom-bust cycle, where real GDP changes in excess of 1.0% (-1.0%) constitute economic growth (economic contraction).

Table 2.5 shows that, in a moderate business cycle, the short-run buoyancy of total tax revenues is largely the same for years of economic growth as for years of economic contraction. However, it is larger during economic contractions for most tax types except taxes on property and VAT. In a strong business cycle, short-run buoyancy is significantly larger during years of economic contraction than in years of growth for total tax revenues, CIT, SSCs, taxes on property and excises. This indicates that OECD taxes are on average more buoyant during recessions than during growth periods, consistent with findings in other studies (Belinga et al., 2014[6]; Dudine and Jalles, 2017[7]; Deli et al., 2018[8]). The results also indicate that, as economic recession deepens, tax revenues become more volatile relative to GDP.

Table 2.5. Asymmetric short-run tax buoyancy over the business cycle, 1980-2021

	Moderate business cycle		Strong business cycle	
	> 0.5%	< -0.5%	> 1%	< -1%
Total	1.019***	1.009***	1.007***	1.115***
PIT	0.922***	1.089*	1.002***	0.843
CIT	2.361***	2.696***	2.075***	3.302***
SSC	0.742***	0.954***	0.783***	0.935***
Property	0.783***	0.740*	0.817***	1.188*
VAT	1.160***	0.838***	1.132***	0.851***
Excises	0.497***	1.237**	0.429***	1.544***

Note: *, ** and *** refer to statistical significance at the 10%, 5% and 1% levels respectively. Figures are in nominal terms and estimated using Pooled Mean Group estimator. Under Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 38 OECD countries between 1980 and 2021. In a moderate business cycle, real GDP growth of larger than 0.5% constitutes economic growth and smaller than -0.5% constitutes economic contraction. In a strong business cycle, real GDP growth larger than 1.0% constitutes economic growth and smaller than -1.0% constitutes economic contraction.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Impact of inflation on tax buoyancy

High inflation in OECD countries in 2022 revived interest in the impact of inflation on tax revenues. This sub-section investigates the impact of inflation on short-run tax buoyancy using the same approach as above but creates a dummy variable that takes a value of one for years of higher inflation and a value of zero for years of lower inflation. Analysis is conducted for two scenarios: in a baseline scenario, lower/higher inflation is defined as a rate of inflation smaller/larger than 2%, which is the inflation target of the European Central Bank; in an extreme scenario, lower inflation is defined as a rate of inflation below 1% and higher inflation as a rate of inflation above 3%.

Table 2.6 shows that, in the baseline scenario, OECD average short-run buoyancy remained stable regardless of the inflation level for total tax revenues, PIT, taxes on property and VAT. It was larger during years of higher inflation for SSCs and larger during years of lower inflation for CIT and excises. In the extreme scenario, short-run tax buoyancy was larger during years of higher inflation for total tax revenues and VAT and larger during years of lower inflation for CIT and excises.

Table 2.6. Impact of inflation on short-run tax buoyancy, 1980-2021

	Baseline scenario		Extreme scenario	
	Lower inflation	Higher inflation	Lower inflation	Higher inflation
Total	0.963***	0.979***	0.726***	0.926***
PIT	0.878***	0.958***	0.929***	0.883***
CIT	2.958***	2.235***	2.787***	2.031***
SSC	0.566***	0.941***	1.195	1.142*
Property	0.832***	0.731***	0.587	0.365
VAT	1.030***	1.105***	1.173**	1.379***
Excises	0.716***	0.543***	0.641***	0.424**

Note: *, ** and *** refer to statistical significance at the 10%, 5% and 1% levels respectively. Figures are in nominal terms and estimated using Pooled Mean Group estimator. Under Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 38 OECD countries between 1980 and 2021. In the baseline scenario, higher/lower inflation is defined as having an inflation rate larger/smaller than 2%. In the extreme scenario, higher/lower inflation is defined as having an inflation rate larger than 3% and smaller than 1% respectively.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; (OECD, 2022[18]), OECD National Accounts; and (OECD, 2023[27]), OECD Prices and Purchasing Power Parities database.

Impact of population ageing on tax buoyancy

(OECD/WHO, 2020[28]) qualifies a country as having an "ageing society" if the share of people aged 65 years or more is between 7% and 14% of the total population, as an "aged society" if this share is between 15% and 20%, and as a "super-aged society" if this share is 21% or higher. By this measure, many OECD countries have 'aged' societies: in recent decades, the share of the population aged 65 years and over has nearly doubled on average across OECD countries, increasing from less than 9% in 1960 to more than 17% in 2019 (OECD, 2021[29]).

To analyse the impact of population ageing on tax buoyancy, this Special Feature considers a country as having a "younger society" if the share of its population aged 65 years or older is smaller than 15%, while a country has an "older society" if the share is above this threshold. Results shown in Table 2.7 indicate that short-run buoyancy was notably larger in a "younger society" for total tax revenues, CIT, SSCs and VAT, while it was slightly larger for PIT and taxes on property. The short-run buoyancy of excises was larger in an "older society", although the difference was trivial. The results suggest that tax revenues were more stable over the business cycle in countries with an ageing population.

Table 2.7. Impact of population ageing on short-run tax buoyancy, 1980-2021

	Younger society	Older society
Total	1.023***	0.787***
PIT	0.918***	0.875***
CIT	2.377***	2.049***
SSC	0.962**	0.444***
Property	0.685***	0.630***
VAT	1.028***	0.892***
Excises	0.459*	0.464***

Note: *, ** and *** refer to statistical significance at the 10%, 5% and 1% levels respectively. Figures are in nominal terms and estimated using Pooled Mean Group estimator. Under Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 38 OECD countries between 1980 and 2021. Older/younger society is defined as having the share of people aged 65 years or more larger/smaller than 15%.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; (OECD, 2022[18]), OECD National Accounts; and (OECD, 2023[30]), OECD Health database.

Box 2.5. Short- and long-run tax buoyancy in different geographical regions

In the future, estimates of tax buoyancy using OECD data could be expanded to a much broader range of countries by taking advantage of the *OECD Global Revenue Statistics* database. At present, this contains harmonised data on tax revenues over time for over 125 economies, including in Africa, Asia-Pacific and Latin America and the Caribbean (LAC).

Table 2.8 shows the short- and long-run buoyancy of total tax revenues in these three regions between 2000 and 2021. On average, both short- and long-run buoyancy of total tax revenues were above unity for Africa (33 countries), suggesting that tax revenues in African countries have grown rapidly in the last two decades. The figures are close to the buoyancy estimates of around 1.2 for low-income developing countries from (Dudine and Jalles, 2017[7]).

Table 2.8. Buoyancy of nominal CIT revenues under different model specifications, 2000-2021

	Africa (2000-2021)	Asia-Pacific (2000-2021)	LAC (1990-2021)
Long-run	1.161***	1.033***	1.068***
Short-run	1.155***	1.367***	1.035***
Speed of adjustment	-0.417***	-0.272***	-0.257***

Note: *, ** and *** refer to statistical significance at the 10%, 5% and 1% levels respectively. Figures are in nominal terms and estimated using Pooled Mean Group estimator. Under Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 33 African countries and 29 Asian and Pacific economies between 2000 and 2021, as well as 26 LAC countries between 1990 and 2021. Nauru is excluded from Asia-Pacific sample due to limited data and high tax-to-GDP volatility. Venezuela is excluded from LAC sample due to missing data since 2014.
Source: Authors' calculations based on (OECD, 2023[31]), Global Revenue Statistics database.

For the Asia-Pacific (29 economies), long-run buoyancy is close to one while short-run buoyancy is significantly above one and the highest across regions, implying high short-term volatility of tax revenues over the business cycle. The Asia-Pacific results are consistent with findings from (Dudine and Jalles, 2017[7]) with respect to emerging market economies.

Finally, both short- and long-run total tax buoyancy are close to unity in the LAC region, similar to the results for the OECD in this Special Feature.

The response of tax revenues to changes in GDP shows distinct patterns in different geographical regions. It would be interesting to further expand the analysis by including more tax types, controlling for tax policy parameters, examining buoyancy evolution over time and investigating the reasons behind regional differences.

Note: Tax revenue data comes from the *Global Revenue Statistics* database, which also indicates the source of GDP data used for each fiscal year. For Africa and Asia-Pacific, unbalanced panels between 2000 and 2021 are used, while the LAC region has an almost balanced panel over the period 1990-2021. The PMG estimator is used to estimate buoyancy in each region to account for the relatively short time series.

Conclusion

To analyse the volatility of tax revenues in the OECD, this Special Feature estimates the buoyancy of total tax revenues and revenues from six main tax types for all 38 OECD countries between 1980 and 2021. It finds that tax revenues in the OECD typically increased at the same pace as GDP growth over the long term and had similar volatility to the business cycle in the short run. Revenues from CIT and VAT were more buoyant than revenues from other tax types. SSCs and excises were more stable revenue sources during short-term economic fluctuations. The long-run buoyancy of total tax revenues and most tax types has increased since 1980, with the exception of CIT and SSCs.

The short-run buoyancy for all taxes except excises rose sharply in 2000-2010, likely due to the asymmetric impact of the Global Financial Crisis on revenues and GDP in 2008-09, before falling in 2011-2021. Short-run tax buoyancy tended to be larger during periods of economic contraction than during economic growth. It was also larger during periods of high inflation for most taxes except CIT and excises. Tax revenues appear to be more stable over the business cycle in countries with an aged population.

The results of the tax buoyancy estimates must be taken with caution as the estimates are affected by tax policies implemented over the sample period; estimates may change once the impact of tax policies is removed. This caveat warns against using historical estimates of tax buoyancy to make predictions for the evolution of tax revenues in the future. In addition, since GDP is used as a proxy tax base, the response of tax revenues to changes in GDP may be partly affected by how real tax bases react to changes in GDP.

Further analysis of tax volatility in OECD countries could include estimates of tax elasticity to disentangle the automatic response of tax revenues to changes in GDP and discretionary tax policy impacts. Tax buoyancy in non-OECD countries could also be estimated using the *Global Revenue Statistics* database (Box 2.5). In addition, measuring changes in tax revenues relative to changes in tax bases and changes in tax bases relative to changes in GDP can provide more information about the sources of tax buoyancy variation and why it differs across taxes, between countries and over time.

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Annex 2.A. Country-specific tax buoyancy estimates

Annex Table 2.A.1. Buoyancy of total tax revenue by country, 1980-2021

	Nominal			Real		
	Long-run buoyancy	Short-run buoyancy	Speed of adjustment	Long-run buoyancy	Short-run buoyancy	Speed of adjustment
Australia	1.017***	1.004***	-0.222*	1.018***	1.760***	-0.285*
Austria	1.005***	1.065***	-0.238	1.114***	0.964***	-0.193
Belgium	1.000***	0.924***	-0.303*	1.051***	0.831***	-0.300*
Canada	0.929***	0.709***	-0.133	0.934***	0.607***	-0.127
Switzerland	1.118***	0.763***	-0.310**	1.259***	0.669***	-0.177
Chile	1.083***	1.709***	-0.702*	1.177***	2.108***	-0.602*
Colombia	1.132***	1.244***	-0.506*	1.279***	1.530***	-0.503**
Costa Rica	1.067***	1.115***	-0.544*	1.184***	1.549***	-0.487*
Czechia	1.071***	0.993***	-0.571*	1.059***	1.120***	-0.450
Germany	1.148***	1.181***	-0.577**	1.255***	1.114***	-0.372*
Denmark	1.010***	1.169***	-0.375**	1.104***	1.189***	-0.457***
Spain	1.187***	1.144***	-0.266*	1.318***	1.030***	-0.273*
Estonia	1.015***	0.732***	-0.676**	1.034***	0.609***	-0.638**
Finland	1.003***	1.103***	-0.232*	1.084***	1.013***	-0.176*
France	1.068***	0.955***	-0.195	1.137***	0.882***	-0.190
United Kingdom	0.939***	0.832***	-0.148	0.904***	1.088***	-0.130
Greece	1.048***	0.946***	-0.269**	1.722***	0.709***	-0.0799
Hungary	0.950***	0.813***	-0.523**	0.901***	0.855***	-0.495**
Ireland	0.866***	0.688***	-0.0168	0.805***	0.481**	-0.0786
Iceland	1.080***	0.956***	-0.327*	1.236***	1.125***	-0.347*
Israel	0.885***	1.344***	-0.408	0.849***	1.636***	-0.290
Italy	1.065***	1.065***	-0.396*	1.538***	0.887***	-0.297*
Japan	1.260***	1.073***	0.0939	1.383***	1.187***	0.0940
Korea	1.103***	0.993***	-0.197	1.118***	1.004***	-0.280
Lithuania	0.967***	1.032***	-0.233	0.896***	1.006***	-0.157
Luxembourg	0.975***	0.605***	-0.284*	0.992***	0.514**	-0.311*
Latvia	1.005***	0.979***	-0.186	1.019***	0.955***	-0.170
Mexico	1.032***	0.926***	-0.0644	1.024***	1.126**	-0.104
Netherlands	0.904***	0.725***	-0.0994	0.837***	0.843***	-0.0787
Norway	1.018***	1.017***	-0.285*	0.948***	1.352***	-0.178
New Zealand	0.925***	1.101***	-0.110	0.920***	0.849*	-0.274*
Poland	1.048***	0.952***	-0.352	0.976***	1.078***	-0.202
Portugal	1.109***	1.081***	-0.273	1.450***	1.171***	-0.192
Slovak Republic	0.933***	0.650***	-0.0527	0.888***	0.769***	-0.107
Slovenia	0.995***	0.975***	-0.354	0.961***	0.971***	-0.336
Sweden	0.974***	1.210***	-0.159	0.895***	1.356***	-0.352**
Türkiye	1.065***	1.077***	-0.554**	1.525***	0.957***	-0.0590
United States	1.054***	1.441***	-0.273*	1.048***	1.605***	-0.458**

Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Annex Table 2.A.2. Buoyancy of personal income tax by country, 1980-2021

	Nominal			Real		
	Long-run buoyancy	Short-run buoyancy	Speed of adjustment	Long-run buoyancy	Short-run buoyancy	Speed of adjustment
Australia	0.950***	0.865**	-0.242*	0.875***	2.176***	-0.221
Austria	0.971***	1.089**	-0.602***	1.092***	1.136**	-0.497**
Belgium	0.772***	0.503*	-0.277*	0.683***	0.341	-0.225
Canada	0.852***	0.777***	-0.156	0.860***	0.509	-0.180
Switzerland	0.905***	0.0520	-0.233	0.886***	-0.515	-0.199
Chile	1.090***	0.324	-0.554*	1.073***	-0.408	-0.535*
Colombia	1.216***	1.145	-0.435*	3.592***	0.398	-0.0794
Costa Rica	3.683***	3.881**	-0.758*	6.469***	4.661	-0.353
Czechia	1.009***	0.799*	-0.0984	0.722***	0.749*	0.0601
Germany	1.110***	1.500***	-0.406**	1.071***	1.561***	-0.244
Denmark	0.991***	0.771***	-0.327*	1.127***	0.560*	-0.341**
Spain	1.079***	1.087***	-0.221*	1.318***	0.870*	-0.228*
Estonia	0.842***	0.916***	-0.258	0.596***	0.841***	-0.301
Finland	0.845***	1.011***	-0.541***	0.758***	0.877***	-0.618***
France	2.000***	0.808	-0.225	2.154***	0.999	-0.227*
United Kingdom	0.856***	0.685**	-0.370*	0.902***	0.774**	-0.337*
Greece	0.941***	0.796***	-0.447**	1.993***	0.404	-0.225*
Hungary	0.783***	1.098***	-0.206	0.400**	0.875	-0.271
Ireland	0.857***	0.565***	-0.312*	0.798***	0.345	-0.312*
Iceland	1.218***	0.945***	-0.226*	1.840***	0.907**	-0.0684
Israel	0.493***	1.558*	0.0278	0.289	1.960**	0.0874
Italy	0.901***	1.047***	-0.916***	1.414***	0.674**	-0.595***
Japan	1.164***	1.407***	-0.305*	0.829***	1.468***	-0.198
Korea	1.317***	0.889**	-0.210	1.249***	0.572	-0.149
Lithuania	0.585**	1.984***	-0.0981	0.296	2.491***	-0.126
Luxembourg	0.844***	0.628*	-0.0600	0.835***	0.0354	-0.104
Latvia	1.080***	1.094***	-0.873*	1.197***	1.145***	-0.776*
Mexico	1.483***	0.573	-0.253	2.575***	0.701	-0.293
Netherlands	0.739***	0.120	-0.116	0.512**	-0.204	-0.0963
Norway	0.942***	0.201	-0.300*	0.942***	0.0258	-0.403*
New Zealand	0.747***	1.108***	-0.0402	0.482***	1.237**	-0.176
Poland	1.260***	0.809**	-0.821**	0.824***	1.242	-0.235
Portugal	1.043***	1.255***	-0.249	1.261***	0.592	-0.211
Slovak Republic	0.794***	0.701	-0.106	0.724***	1.216*	-0.0942
Slovenia	0.930***	1.128***	-0.552*	0.831***	1.149***	-0.483
Sweden	0.805***	0.935***	-0.189	0.456***	1.485***	-0.386*
Türkiye	1.006***	1.045***	-0.504***	0.945***	0.873*	-0.325*
United States	1.122***	1.822***	-0.325*	1.099***	2.120***	-0.421**

Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Annex Table 2.A.3. Buoyancy of corporate income tax by country, 1980-2021

	Nominal			Real		
	Long-run buoyancy	Short-run buoyancy	Speed of adjustment	Long-run buoyancy	Short-run buoyancy	Speed of adjustment
Australia	1.327***	1.817**	-0.233	1.653***	1.926	-0.284*
Austria	1.484***	3.807***	-0.558**	2.038***	3.998***	-0.703***
Belgium	1.623***	2.262**	-0.281*	1.939***	2.595**	-0.325*
Canada	1.470***	1.456*	-0.308*	1.598***	2.386**	-0.420**
Switzerland	1.842***	1.578***	-0.196	2.169***	2.444***	-0.426**
Chile	1.683***	3.587***	-0.376*	2.717***	3.767**	-0.332
Colombia	1.521***	1.154	-0.508*	2.949***	1.880	-0.266
Costa Rica	1.549***	2.419**	-0.909*	1.749**	3.538*	-0.829**
Czechia	1.131***	1.785**	-0.309	1.084***	1.747***	-0.710**
Germany	1.208***	1.491	-0.490**	1.345***	2.802	-0.458**
Denmark	1.636***	4.430***	-0.488***	2.141***	5.821***	-0.710***
Spain	1.791***	2.089***	-0.375*	1.848***	2.756***	-0.370*
Estonia	1.393***	0.654	-0.651*	1.492**	0.284	-0.643**
Finland	2.334***	4.894**	-0.435*	2.536***	6.863***	-0.739***
France	1.259***	2.440**	-0.523**	1.557***	3.737**	-0.712***
United Kingdom	0.883***	1.791**	-0.190	0.621**	2.140**	-0.240*
Greece	1.738***	1.649***	-0.452**	3.237***	2.906**	-0.190
Hungary	0.936***	1.240*	-0.284	0.330	1.228	-0.393
Ireland	1.353***	1.347***	-0.0999	1.436***	1.793***	-0.145
Iceland	1.602***	0.727	-0.713***	2.311***	1.203	-0.600**
Israel	1.019***	3.269**	-0.740**	1.098***	5.523***	-0.441
Italy	0.731*	1.459***	-0.277*	0.693*	1.387	-0.317*
Japan	1.027***	2.331***	-0.290	0.919***	3.658***	-0.274
Korea	1.213***	0.838	-0.399*	1.407***	0.806	-0.358
Lithuania	1.786***	2.746**	-0.391	2.107***	3.987**	-0.385
Luxembourg	0.897***	0.409	-0.343*	0.932***	0.356	-0.326*
Latvia	0.547	2.105	-0.605*	-0.202	2.384	-0.536
Mexico	1.905***	0.984	-0.595**	3.802***	1.641	-0.620*
Netherlands	1.175***	2.644**	-0.420*	1.284***	4.153***	-0.448*
Norway	1.764***	4.759***	-0.201	1.701**	6.802*	-0.182
New Zealand	1.323***	0.952	-0.505**	1.608***	2.691*	-0.578**
Poland	1.037***	1.076**	-0.315	0.829***	2.887**	-0.762**
Portugal	1.529***	2.949***	-0.616***	2.429***	3.931***	-0.747***
Slovak Republic	1.107***	1.359**	-0.285	1.178***	2.093***	-0.258
Slovenia	2.040***	2.850***	-0.223	2.390**	3.999***	-0.163
Sweden	1.375***	1.543	-0.470**	1.785***	2.818*	-0.492**
Türkiye	1.008***	1.011***	-0.289	1.353***	-0.0853	-0.260*
United States	1.100***	3.761**	-0.194	1.061***	4.965***	-0.271*

Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Annex Table 2.A.4. Buoyancy of social security contributions by country, 1980-2021

	Nominal			Real		
	Long-run buoyancy	Short-run buoyancy	Speed of adjustment	Long-run buoyancy	Short-run buoyancy	Speed of adjustment
Australia	n/a	n/a	n/a	n/a	n/a	n/a
Austria	1.056***	0.713***	-0.0687	1.221***	0.520***	-0.0324
Belgium	0.924***	0.801***	-0.292*	1.036***	0.366*	-0.225*
Canada	1.024***	0.401*	-0.330*	1.141***	0.0700	-0.259*
Switzerland	1.024***	0.414*	-0.380*	1.306***	-0.339	-0.151
Chile	1.051***	0.345***	-0.316	1.056***	0.514*	-0.613*
Colombia	0.713***	1.563***	-0.747**	0.147	1.727*	-0.721**
Costa Rica	1.045***	0.902***	-0.835*	1.279***	0.699**	-0.463*
Czechia	1.055***	0.991***	-0.359	1.048***	1.052***	-0.282
Germany	1.158***	0.873***	-0.194	1.321***	0.622**	-0.194
Denmark	2.887**	4.303	-0.405**	0.617	8.724	-0.260*
Spain	1.032***	0.821***	-0.441*	1.077***	0.578***	-0.538**
Estonia	0.968***	0.601***	-0.326	1.002***	0.398**	-0.248
Finland	1.008***	0.771***	-0.236**	1.347***	0.342	-0.0925
France	0.733***	0.902***	-0.119	0.732***	0.548*	-0.188
United Kingdom	0.986***	0.509***	-0.0664	0.980***	0.735***	-0.0685
Greece	1.027***	0.909***	-0.175	1.733***	0.815***	-0.0915
Hungary	0.871***	0.663***	-0.507**	0.834***	1.189**	-0.465**
Ireland	0.895***	0.332**	-0.221	0.920***	0.0219	-0.268*
Iceland	1.256***	1.017**	-0.274	2.554***	0.0931	-0.0937
Israel	0.965***	0.792***	-0.623*	1.002***	0.897***	-0.581*
Italy	0.879***	0.932***	-0.429*	1.054***	0.672**	-0.433**
Japan	1.293***	0.677***	-0.00183	1.760***	0.649***	-0.0111
Korea	2.631***	2.347***	-0.351*	2.934***	2.164*	-0.190
Lithuania	1.132***	0.334	-0.632*	1.177***	-0.0671	-0.523*
Luxembourg	1.007***	0.313**	-0.197	1.022***	0.394**	-0.250
Latvia	0.880***	0.751***	-0.0755	0.740***	0.496**	-0.129
Mexico	1.007***	1.000***	-0.216	1.211***	0.622**	-0.193*
Netherlands	0.759***	0.467	-0.404**	0.613***	0.512	-0.344*
Norway	0.934***	0.236*	-0.195	0.955***	-0.104	-0.167
New Zealand	n/a	n/a	n/a	n/a	n/a	n/a
Poland	0.971***	1.048***	-0.207	1.034***	0.798	-0.266
Portugal	1.068***	0.953***	-0.0193	1.433***	0.931***	-0.00410
Slovak Republic	0.937***	0.375*	-0.0253	0.928***	0.376	-0.156
Slovenia	1.005***	0.714***	0.0190	1.070***	0.511***	-0.0457
Sweden	0.734***	1.365***	-0.0710	0.654***	1.192**	-0.187
Türkiye	1.106***	1.000***	-0.458**	2.014***	0.998	-0.269
United States	0.965***	0.988***	-0.222*	0.974***	0.983***	-0.363***

Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Annex Table 2.A.5. Buoyancy of taxes on property by country, 1980-2021

	Nominal			Real		
	Long-run buoyancy	Short-run buoyancy	Speed of adjustment	Long-run buoyancy	Short-run buoyancy	Speed of adjustment
Australia	1.012***	0.926*	-0.269	1.130***	1.685*	-0.293*
Austria	0.811***	0.307	-0.224	-0.169	0.421	-0.208
Belgium	1.978***	1.414**	-0.253*	2.650***	1.437**	-0.303*
Canada	1.008***	0.278	-0.447**	1.200***	-0.214	-0.195*
Switzerland	0.903***	0.330	-0.172	0.869***	0.604	-0.125
Chile	0.766***	0.554	-0.185	0.306*	1.267*	-0.332*
Colombia	1.134***	1.341**	-0.608**	2.860***	-0.734	-0.0834
Costa Rica	1.247***	0.783	-0.308	1.826***	-0.00333	-0.391*
Czechia	0.874***	2.401*	-0.404	0.838***	3.624**	-0.351
Germany	1.051***	0.696	-0.0748	0.911***	0.427	0.00501
Denmark	0.948***	0.852	-0.417**	0.770***	0.800	-0.413**
Spain	1.472***	1.128***	-0.271	1.802***	1.358**	-0.251
Estonia	0.599***	0.0888	-0.526*	0.297*	-0.282	-0.373
Finland	1.176***	1.268***	-0.197	1.289***	1.228**	-0.209
France	1.398***	1.369***	-0.418**	1.889***	1.070**	-0.367**
United Kingdom	1.133***	0.568	-0.183	1.138***	1.793**	-0.195
Greece	1.317***	0.868**	-0.541***	3.543***	0.478	-0.154
Hungary	1.277***	1.194***	-0.402*	2.636***	0.296	-0.361*
Ireland	1.077***	0.937**	-0.0188	1.136***	0.654	-0.0225
Iceland	0.764***	0.997***	-0.234	0.694***	0.0815	-0.291**
Israel	1.074***	1.458***	-0.903*	1.068***	1.833***	-0.930*
Italy	1.714***	0.382	-0.300*	3.506***	-1.211	-0.316*
Japan	1.431***	0.866**	-0.111	1.222***	0.716*	-0.169
Korea	1.336***	1.267***	-0.312	1.314***	1.573***	-0.182
Lithuania	0.612***	-0.146	-0.209	0.414***	-0.483	-0.236
Luxembourg	1.215***	1.546**	-0.126	1.307***	1.804***	-0.171
Latvia	0.904***	0.618**	-0.471	0.877***	0.590	-0.503
Mexico	0.916***	0.895***	-0.296	2.076***	0.475	-0.313*
Netherlands	1.152***	0.764	-0.434**	1.248***	1.058	-0.333**
Norway	1.035***	0.732***	-0.301**	1.254***	0.770	-0.184*
New Zealand	0.920***	0.907***	-0.195*	0.832***	0.684*	-0.190*
Poland	0.808***	1.097***	-0.730*	0.932***	0.377	-0.291*
Portugal	1.437***	1.375***	-0.733***	2.798***	1.590**	-0.779***
Slovak Republic	0.606***	-0.279	0.0277	0.353***	-0.707**	-0.193
Slovenia	0.808***	0.449	-0.458*	0.650**	0.472	-0.434*
Sweden	0.672***	2.489*	-0.351**	0.692	1.201	-0.418***
Türkiye	1.045***	1.044***	-0.731***	1.678***	-0.691	-0.597***
United States	1.075***	0.393	-0.905***	1.156***	0.156	-0.906***

Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Annex Table 2.A.6. Buoyancy of value added tax by country, 1980-2021

	Nominal			Real		
	Long-run buoyancy	Short-run buoyancy	Speed of adjustment	Long-run buoyancy	Short-run buoyancy	Speed of adjustment
Australia	0.990***	0.342	-0.468	0.976**	2.263*	-0.450*
Austria	0.912***	1.010***	-0.873***	0.879***	0.862***	-0.909***
Belgium	1.025***	1.220***	-0.356*	0.987***	1.506***	-0.275
Canada	1.425***	0.698	-0.517**	1.878***	0.559	-0.348
Switzerland	1.385***	0.611	-0.191	1.359***	0.973	-0.181
Chile	1.033***	0.901***	-0.723**	1.025***	1.453***	-0.811***
Colombia	1.128***	1.472***	-0.491*	1.387***	1.757***	-0.492**
Costa Rica	1.105***	1.186***	-0.636**	1.025***	1.170	-0.550**
Czechia	1.290***	0.809**	-0.366	1.505***	0.895**	-0.615**
Germany	1.271***	1.372***	-0.163	1.512***	1.261***	-0.113
Denmark	1.099***	0.906***	-0.366**	1.110***	1.147***	-0.320*
Spain	1.242***	1.319**	-0.374	1.436***	1.684**	-0.244
Estonia	1.084***	0.885***	-1.048**	1.165***	0.950***	-1.042**
Finland	1.130***	1.214***	-0.181	1.268***	1.137***	-0.220*
France	0.921***	0.889***	-0.225	0.730***	1.070***	-0.185
United Kingdom	1.162***	1.175***	-0.320*	1.348***	1.493***	-0.254
Greece	1.030***	1.026***	-0.317*	1.361***	1.074***	-0.177
Hungary	1.192***	0.882***	-0.533*	1.454***	0.487	-0.604**
Ireland	0.883***	0.859***	0.0717	0.828***	0.519*	0.0404
Iceland	0.913***	0.760**	-0.452**	0.715***	1.338***	-0.327
Israel	1.011***	0.883***	-0.618**	1.007***	0.651*	-0.407
Italy	1.175***	1.215***	-0.717**	1.535***	1.588***	-0.577**
Japan	6.607*	1.580*	-0.0442	5.973***	0.424	-0.179
Korea	1.036***	1.091***	-0.394*	0.982***	1.398***	-0.403*
Lithuania	1.030***	1.326***	-0.260	0.983***	1.321***	-0.290
Luxembourg	1.125***	0.666*	-0.207	1.235***	0.632	-0.263*
Latvia	1.088***	1.091***	-0.170	1.213***	1.345***	-0.157
Mexico	1.072***	1.030***	-0.125	1.625***	1.110**	-0.279*
Netherlands	1.047***	1.064***	-0.167	1.078***	1.103***	-0.139
Norway	1.010***	0.366*	-0.206	1.103***	1.126*	-0.502**
New Zealand	1.181***	3.798***	-0.884***	1.420***	-1.180	-0.726***
Poland	1.099***	1.199***	-0.305	1.206***	1.879***	-0.332
Portugal	1.395***	1.381***	-0.765***	2.167***	1.674***	-0.627**
Slovak Republic	1.105***	0.892**	-0.381	0.944***	0.764*	-0.226
Slovenia	1.244***	1.740***	-1.013***	1.396**	1.695**	-1.003***
Sweden	1.191***	1.425***	-0.840***	1.523***	0.961**	-0.276*
Türkiye	1.063***	1.139***	-0.250	1.435***	1.275***	-0.127
United States	n/a	n/a	n/a	n/a	n/a	n/a

Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Annex Table 2.A.7. Buoyancy of excises by country, 1980-2021

	Nominal			Real		
	Long-run buoyancy	Short-run buoyancy	Speed of adjustment	Long-run buoyancy	Short-run buoyancy	Speed of adjustment
Australia	0.667***	0.784*	-0.103	0.255**	0.509	-0.137
Austria	0.759***	1.046**	-0.179	0.725***	1.187***	-0.115
Belgium	0.952***	1.063***	-0.189	1.040***	1.113***	-0.161
Canada	0.494***	-0.0435	-0.486***	0.0353	-0.333	-0.454***
Switzerland	0.716***	0.406	-0.277*	0.641***	0.0711	-0.274
Chile	0.799***	0.731**	-0.497**	0.492***	0.964*	-0.314*
Colombia	0.976***	0.993***	-0.311	0.860***	1.676**	-0.348*
Costa Rica	1.142***	1.606***	-0.0722	1.177***	2.834***	-0.131
Czechia	0.985***	1.009*	-0.379	1.136***	1.415**	-0.278
Germany	0.881***	1.188***	0.0698	0.933***	1.051**	0.0533
Denmark	0.813***	1.658***	-0.130	0.567**	2.404***	-0.107
Spain	1.380***	1.371***	-0.0600	1.719***	1.074**	-0.0725
Estonia	1.157***	0.395	-1.109**	1.404***	0.0780	-1.114**
Finland	0.772***	0.718***	-0.312*	0.569***	0.567*	-0.424*
France	0.838***	0.903***	-0.218*	1.098***	0.672*	-0.0503
United Kingdom	0.685***	0.646***	0.0328	0.440***	0.761***	-0.0290
Greece	0.862***	1.003***	-0.227*	0.573**	0.161	-0.355**
Hungary	0.738***	0.949***	-0.475	0.375***	0.802**	-0.0290
Ireland	0.554***	0.564***	0.0492	0.293***	0.418*	-0.0604
Iceland	1.295***	-0.179	-0.233	2.022***	0.848	-0.156
Israel	1.161***	0.896	0.220	1.219***	0.836	0.245
Italy	0.564	1.374***	-0.245*	1.377**	1.020*	-0.168
Japan	0.238	0.519	-0.372*	0.266	0.700	-0.638**
Korea	1.048***	1.328***	-0.0926	1.022***	1.281***	-0.0933
Lithuania	0.907***	0.596***	-0.471*	0.798***	0.405	-0.430
Luxembourg	0.935***	1.011**	-0.0391	0.781***	1.045*	-0.0347
Latvia	0.995***	0.618***	-0.648**	0.993***	0.271	-0.616**
Mexico	1.033***	0.832***	-0.154	0.186	-0.114	-0.149
Netherlands	1.247***	1.138***	-0.167	1.431***	1.403***	-0.134
Norway	0.532***	0.599**	-0.498***	0.0410	1.495**	-0.429**
New Zealand	0.109	1.980***	-0.232*	-0.621***	0.217	-0.291*
Poland	0.984***	0.986***	-0.540*	1.121***	1.011	-0.296
Portugal	1.033***	1.269***	-0.214	0.697***	0.963*	-0.237
Slovak Republic	1.083***	0.943*	-1.117**	1.108***	1.039*	-1.113***
Slovenia	1.258***	1.457*	-0.753**	1.858***	0.758	-0.750**
Sweden	0.550***	0.800***	-0.305**	0.188**	0.398	-0.407**
Türkiye	1.076***	1.125**	-0.278	3.366***	-0.681	-0.156*
United States	0.665***	0.176	-0.429**	0.374***	0.0380	-0.510***

Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Annex Table 2.A.8. Buoyancy of real tax revenues by tax type using MG estimator, 1980-2021

	Long-run buoyancy			Short-run buoyancy		
	Mean	Median	Std.	Mean	Median	Std.
Total	1.101	1.050	0.212	1.066	1.009	0.348
PIT	1.210	0.894	1.074	1.149	0.877	0.821
CIT	1.712	1.608	0.741	2.970	2.756	1.586
SSC	1.165	1.051	0.511	0.769	0.661	1.482
Property	1.383	1.156	0.837	0.991	0.785	0.757
VAT	1.372	1.235	0.824	1.182	1.142	0.419
Excises	0.902	0.829	0.667	0.978	0.964	0.565

Note: Real tax revenues are calculated by dividing nominal tax revenues from Revenue Statistics database with GDP deflator from OECD National Accounts database. Under Mean Group estimator, tax buoyancies of individual OECD countries are estimated first. Then simple averages are calculated after removing outliers (e.g. estimates that are statistically insignificant and close to zero or negative). Detailed information of real tax buoyancies for each OECD country is provided in the Annex at the end of this special feature.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Annex Table 2.A.9. Buoyancy of real tax revenues by tax type using PMG estimator, 1980-2021

	Long-run	Short-run	Speed of adjustment
Total	1.026***	1.052***	-0.159***
PIT	0.846***	0.920***	-0.178***
CIT	1.399***	3.059***	-0.287***
SSC	1.005***	0.709***	-0.180***
Property	1.073***	0.793***	-0.153***
VAT	1.132***	1.238***	-0.275***
Excises	0.201***	0.644***	-0.168***

Note: *, ** and *** refer to statistical significance at the 10%, 5% and 1% levels respectively. Real tax revenues are calculated by dividing nominal tax revenues from Revenue Statistics database with GDP deflator from OECD National Accounts database. Under Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 38 OECD countries between 1980 and 2021. It combines both pooling and averaging so tax buoyancies of individual countries are not available.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

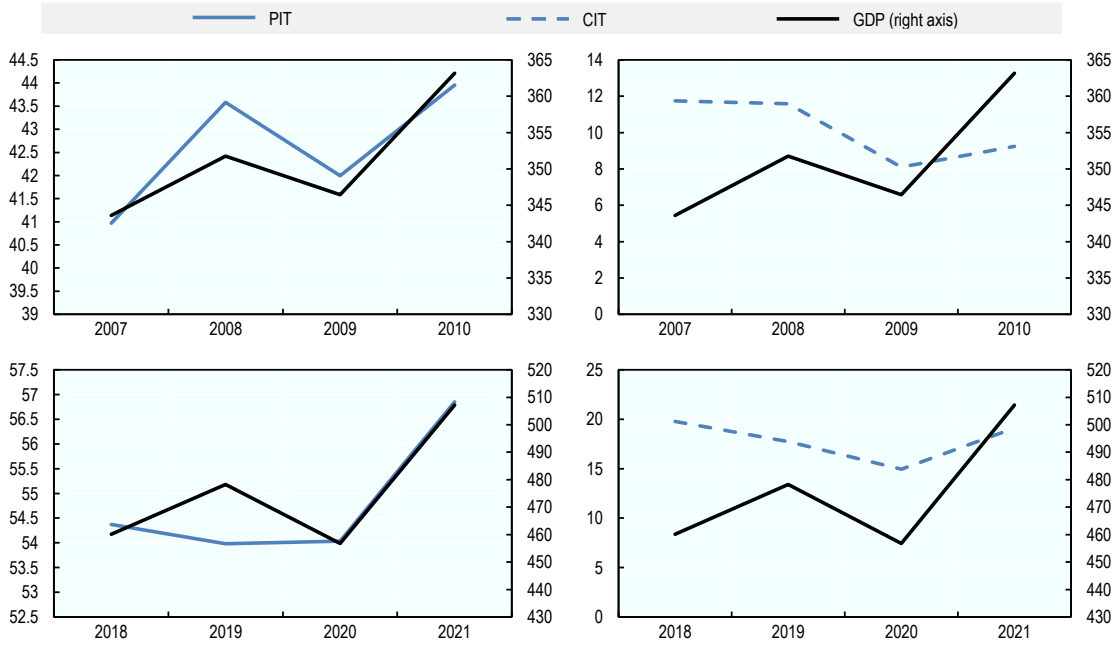
Annex Table 2.A.10. Buoyancy of real tax revenues by tax type over 1980-1999, 2000-2010 and 2011-2021

	Long-run buoyancy			Short-run buoyancy		
	1980-1999	2000-2010	2011-2021	1980-1999	2000-2010	2011-2021
Total	1.292***	0.989***	1.135***	0.893***	1.426***	1.045***
PIT	0.771***	0.719***	1.620***	1.080***	1.339***	0.881***
CIT	2.417***	1.431***	1.968***	2.967***	4.280***	3.166***
SSC	1.117***	1.063***	1.300***	0.833*	0.648**	0.410**
Property	1.292***	0.668***	0.984***	0.788*	1.177***	0.528*
VAT	0.611***	1.046***	1.240***	1.316***	1.714***	1.186***
Excises	0.199**	0.349***	0.558***	0.677*	0.400	0.979***

Note: *, ** and *** refer to statistical significance at the 10%, 5% and 1% levels respectively. Figures are estimated using Pooled Mean Group estimator. Under Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 38 OECD countries during different time periods. Real tax revenues are calculated by dividing nominal tax revenues from Revenue Statistics database with GDP deflator from OECD National Accounts database. Slovenia is dropped for VAT and excises estimation over 1980-1999 due to insufficient data.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

Annex Figure 2.A.1. Belgium: income tax revenues and GDP during the Global Financial Crisis and the COVID-19 crisis

Billion euros

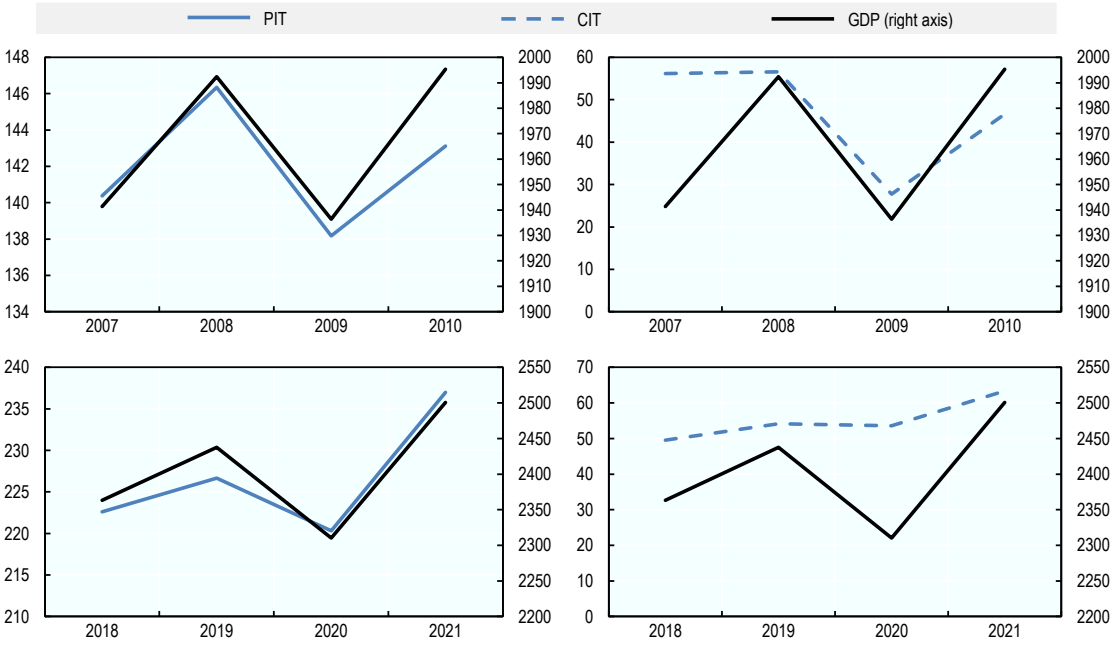


Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

StatLink https://stat.link/qsy8za

Annex Figure 2.A.2. France: income tax revenues and GDP during the Global Financial Crisis and the COVID-19 crisis

Billion euros

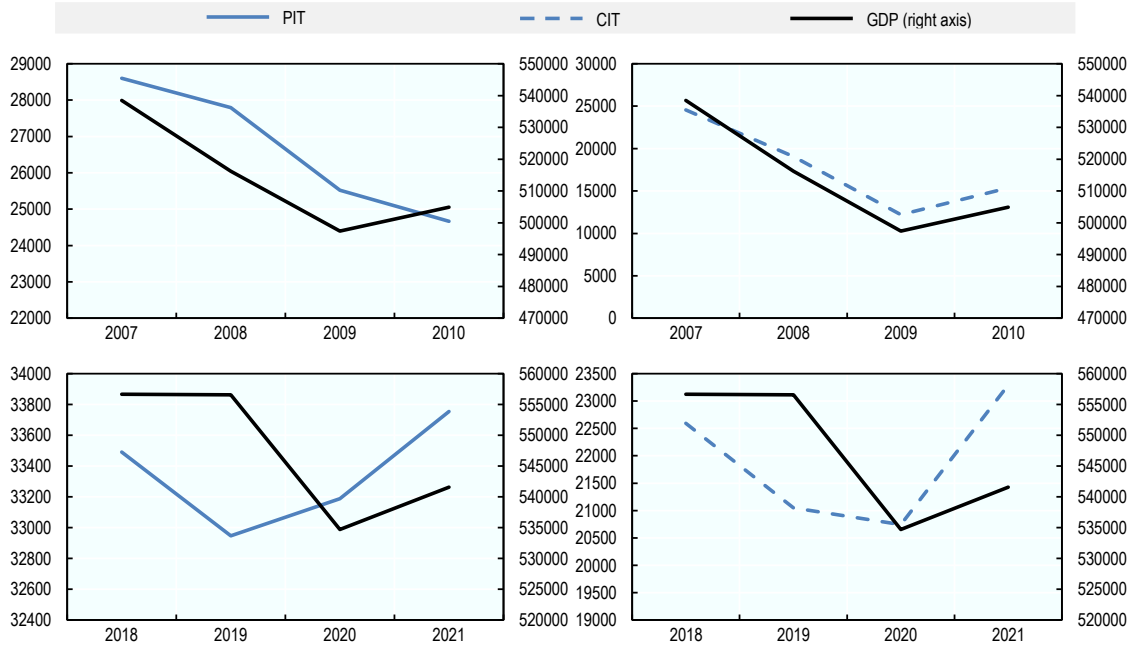


Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

StatLink https://stat.link/1a8cdi

Annex Figure 2.A.3. Japan: income tax revenues and GDP during the Global Financial Crisis and the COVID-19 crisis

Billion yen

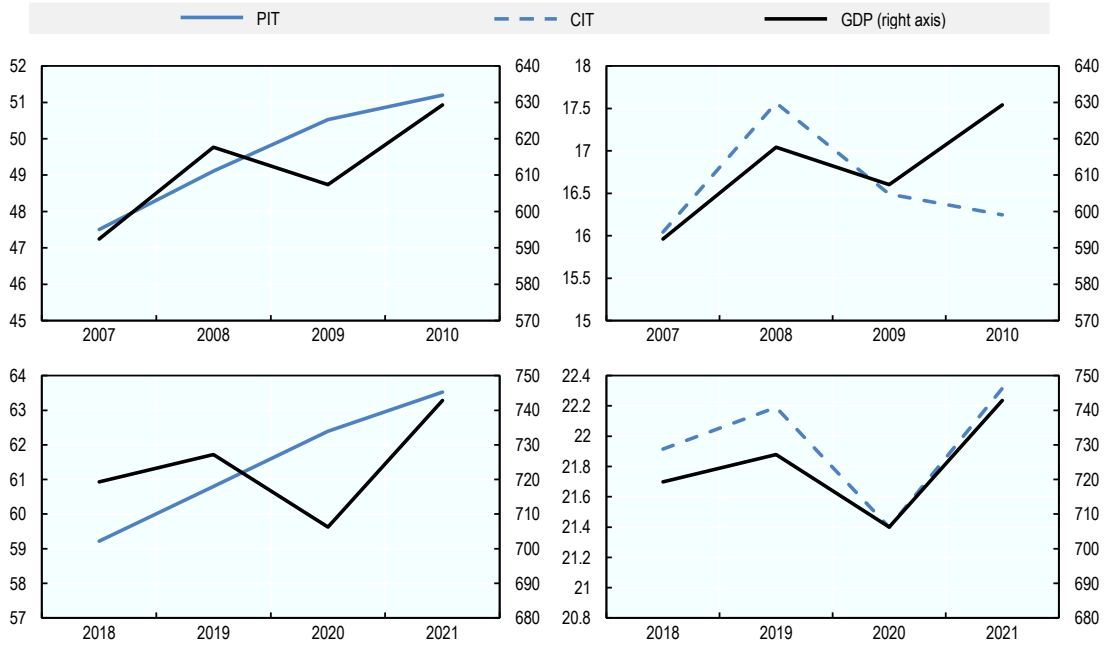


Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

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Annex Figure 2.A.4. Switzerland: income tax revenues and GDP during the Global Financial Crisis and the COVID-19 crisis

Billion Swiss francs

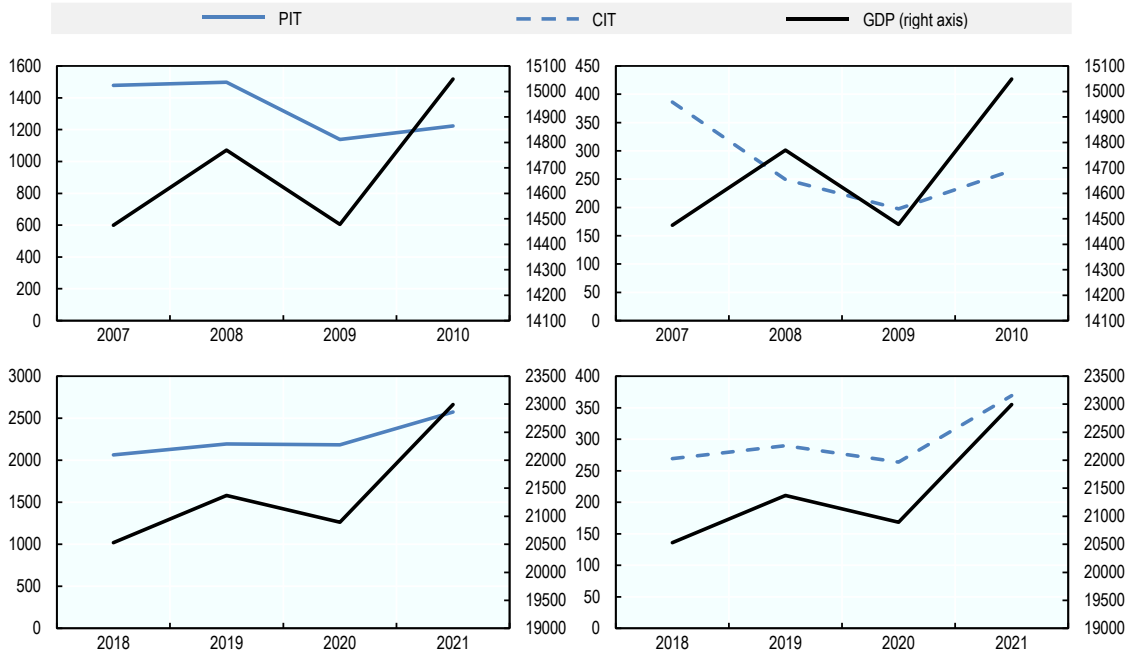


Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

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Annex Figure 2.A.5. United States: income tax revenues and GDP during the Global Financial Crisis and the COVID-19 crisis

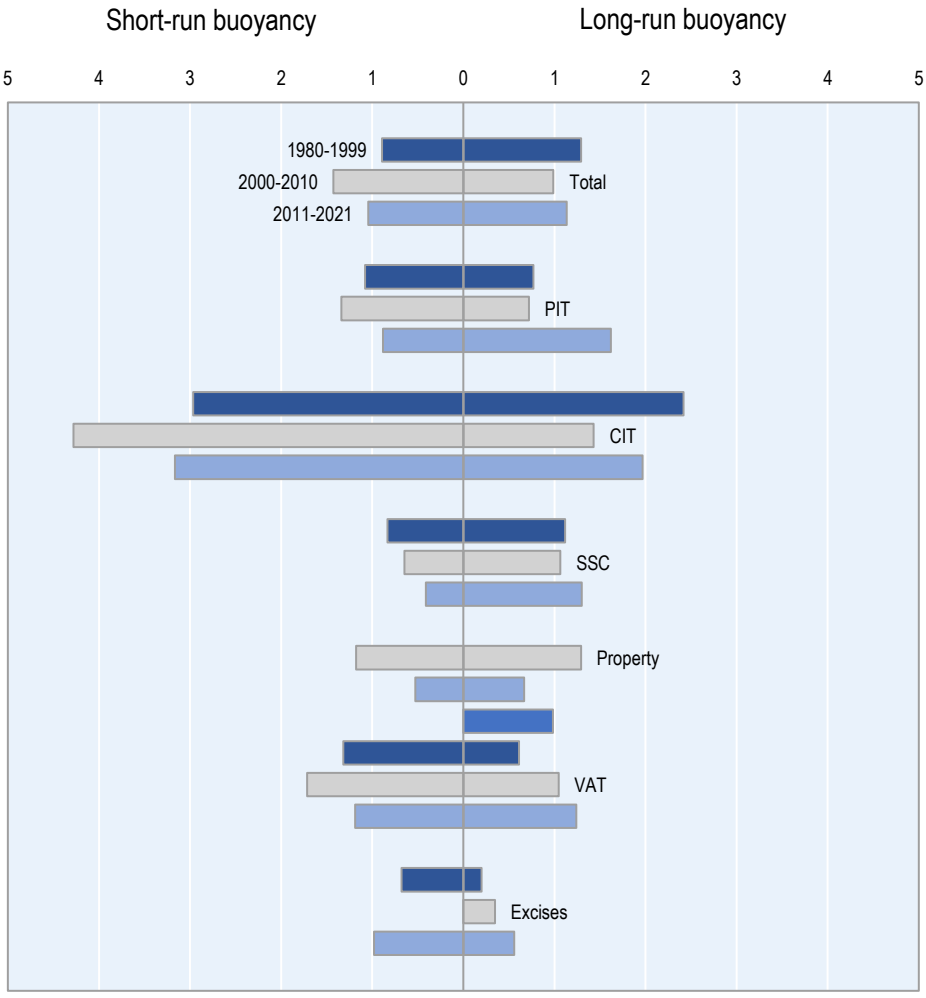
Billion US dollars



Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

StatLink https://stat.link/f51buh

Annex Figure 2.A.6. Buoyancy of real tax revenues by tax type, 1980-1999, 2000-2010 and 2011-2021



Note: Figures are estimated using Pooled Mean Group estimator. Under Pooled Mean Group estimator, tax buoyancies are estimated based on the panel data of 38 OECD countries during different time periods. Real tax revenues are calculated by dividing nominal tax revenues from Revenue Statistics database with GDP deflator from OECD National Accounts database. Slovenia is dropped for VAT and excises estimation over 1980-1999 due to insufficient data.
Source: Authors' calculations based on (OECD, 2022[17]), Revenue Statistics 2022; and (OECD, 2022[18]), OECD National Accounts.

StatLink https://stat.link/if80sz

Notes

[1] Other estimation methods for tax elasticity include introducing dummy variables to represent tax policies, keeping tax policy parameters (e.g. tax rate and tax base) unchanged and using the Divisia index. When reliable and sufficient information is available, the Proportional Adjustment method produces the best results as it can take into account large and small discretionary policy changes without bias.

[2] (Dougherty, de Biase and Lorenzoni, 2022[9]) use an auto-regressive distributed lag model estimated with Ordinary Least Squares in a one-step approach to obtain long-run tax buoyancy in OECD countries across revenue type and level of government. (Cornevin, Corrales and Angel, 2023[10]) use a one-step ECM estimated with three “generation” estimators. They define the Mean Group estimator and Pooled Mean Group estimator as “first generation” estimators; the common correlated effects estimators, which control for cross-sectional dependence, are defined as “second generation” estimators, and the dynamic common correlated effects estimators are the “third generation” estimators.

[3] These two estimators are also used in (Belinga et al., 2014[6]), (Dudine and Jalles, 2017[7]), (Deli et al., 2018[8]) and (Cornevin, Corrales and Angel, 2023[10]).

[4] While tax data of some OECD countries starts from 1965, the starting year of the analysis is set to 1980 to reduce missing data while maintaining a sufficiently large sample.

[5] These countries are Estonia, Israel, Lithuania, Latvia, Slovak Republic and Slovenia.

[6] Standard deviation is used to measure dispersion of data around its mean.

[7] In 2016, Iceland received revenues from one-off stability contributions from entities that previously operated as commercial or savings banks and were concluding operations. These one-off stability contributions amounted to about 15.7% of Iceland’s GDP in 2016, leading to unusually high tax revenues for that year.

[8] In this Special Feature, “close to unity” is defined as tax buoyancy falling roughly between 0.9 and 1.1, "above unity" is defined as tax buoyancy larger than 1.1, and “below unity” is defined as tax buoyancy smaller than 0.9 for the sake of simplicity.

[9] This is consistent with findings elsewhere in the literature, for example (Belinga et al., 2014[6]); (Dudine and Jalles, 2017[7]); (Deli et al., 2018[8]); (Dougherty, de Biase and Lorenzoni, 2022[9]); (OECD, 2022[34]); and (Cornevin, Corrales and Angel, 2023[10]).

3 Tax levels and tax structures, 1965-2022

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 2022. 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	2019	2020	2021	2022p
Australia	20.6	28.0	30.4	29.4	25.2	27.8	27.7	28.4	29.5	..
Austria[1]	33.5	39.3	42.3	40.5	41.0	43.1	42.6	42.1	43.3	43.1
Belgium[1]	30.8	41.4	43.8	42.9	42.9	44.1	42.4	42.3	42.5	42.4
Canada	25.0	35.1	34.7	32.5	31.0	32.8	33.1	34.7	33.9	33.2
Chile	..	16.8	18.7	22.8	19.7	20.5	21.0	19.3	22.2	23.9
Colombia	..	11.3	15.7	19.3	18.1	19.9	19.7	18.8	19.2	19.7
Costa Rica	..	22.4	21.1	23.1	22.1	22.9	23.4	22.6	25.0	25.5
Czechia	..	..	32.3	34.1	32.2	33.1	34.8	34.8	34.7	33.9
Denmark[1]	29.1	44.4	46.9	46.4	44.8	46.1	46.9	47.3	47.4	41.9
Estonia	..	..	31.1	31.0	33.2	33.3	33.5	33.3	33.5	32.8
Finland	30.0	42.9	45.8	41.4	40.6	43.5	42.3	41.8	43.2	43.0
France[1]	33.7	41.2	43.4	42.5	42.1	45.3	44.9	45.4	45.2	46.1
Germany	31.7	34.8	36.4	35.4	35.5	37.3	38.6	37.9	39.3	39.3
Greece	17.1	25.2	33.4	31.8	32.3	36.6	39.5	38.8	39.4	41.0
Hungary	..	..	38.5	39.2	36.8	38.7	36.3	36.0	33.7	33.2
Iceland	25.7	30.5	35.9	38.4	32.2	35.1	35.1	36.4	35.1	34.9
Ireland	24.5	32.4	30.8	30.8	27.7	23.1	21.9	19.7	20.7	20.9
Israel	..	..	34.1	33.3	30.2	31.1	30.2	29.7	32.5	32.9
Italy	24.6	36.3	40.5	41.6	41.7	43.0	42.3	42.6	42.4	42.9
Japan	17.3	27.7	25.3	27.2	26.2	30.2	31.5	33.0	34.1	..
Korea	..	18.6	20.9	23.7	22.4	23.7	27.2	27.7	29.8	32.0
Latvia	..	..	29.0	28.2	28.5	29.8	30.9	30.9	30.5	30.2
Lithuania[1]	..	..	30.8	30.1	28.3	28.9	30.3	31.2	32.1	31.9
Luxembourg[1]	27.3	34.7	37.0	35.7	35.7	34.8	39.5	38.2	38.4	38.6
Mexico	..	12.1	11.5	12.0	12.8	15.9	16.3	17.7	17.3	16.9
Netherlands	30.5	39.7	36.9	35.7	35.7	37.0	39.3	40.0	39.2	38.0
New Zealand	24.5	36.2	32.5	33.9	30.3	31.5	31.4	33.7	34.6	33.8
Norway	29.4	40.2	41.6	41.8	41.6	38.2	39.7	38.7	42.4	44.3
Poland[1]	..	..	32.9	34.6	31.6	32.5	35.2	35.6	36.7	35.2
Portugal	15.7	26.5	30.9	31.8	30.4	34.4	34.5	35.2	35.3	36.4
Slovak Republic	..	..	33.6	29.2	27.9	32.5	34.5	34.8	35.4	34.8
Slovenia[1]	..	..	37.7	38.0	37.8	37.3	37.2	37.2	37.9	37.4
Spain	14.3	31.5	33.0	36.4	31.3	33.8	34.7	36.8	37.8	37.5
Sweden	30.9	48.8	50.0	44.9	42.9	42.6	42.8	42.4	42.7	41.3
Switzerland[1]	16.0	23.2	27.0	25.5	25.8	27.0	27.7	28.0	28.5	27.2
Türkiye	10.6	14.5	23.5	22.9	24.7	25.0	23.1	23.9	22.8	20.8
United Kingdom	30.1	32.9	32.6	33.0	32.0	31.9	32.5	32.8	34.4	35.3
United States	23.6	26.0	28.3	26.7	23.4	26.2	25.1	25.7	26.5	27.7
OECD Average[2]	**24.9**	**30.8**	**32.9**	**32.8**	**31.5**	**32.9**	**33.4**	**33.6**	**34.2**	**34.0**

.. 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.
2. Calculated by applying the unweighted average percentage change for 2022 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2021.

StatLink https://stat.link/bac749

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

	1965	1990	2000	2007	2010	2015	2019	2020	2021	2022p
Australia	5.6	90.8	117.3	289.9	346.5	344.3	379.6	423.8	490.7	..
Austria[1]	..	68.6	83.2	157.6	160.5	164.7	189.5	182.7	207.9	202.6
Belgium[1]	..	89.4	103.6	201.9	206.2	203.9	227.1	221.5	252.7	245.2
Canada	14.2	210.1	260.0	477.2	501.4	511.1	576.8	571.7	679.1	710.5
Chile	..	5.8	14.6	39.4	42.8	49.7	58.3	49.0	70.4	72.0
Colombia	..	5.1	14.7	39.8	51.8	58.4	63.7	50.8	61.3	67.8
Costa Rica	..	1.3	3.2	6.2	8.4	13.0	15.1	14.1	16.1	17.5
Czechia	..	..	20.0	64.9	67.4	62.3	87.8	85.5	97.9	98.6
Denmark[1]	3.0	61.4	76.9	148.3	144.2	139.5	162.5	167.6	192.4	167.6
Estonia	..	..	1.8	7.0	6.5	7.6	10.4	10.4	12.5	12.5
Finland	..	49.6	57.5	106.0	101.1	102.1	113.5	113.5	128.1	121.5
France[1]	..	550.7	591.8	1 130.7	1 113.7	1 104.3	1 224.8	1 194.3	1 335.9	1 280.5
Germany	..	577.4	706.9	1 210.4	1 206.8	1 252.2	1 501.8	1 471.2	1 682.0	1 602.9
Greece	..	14.6	43.5	101.3	95.9	71.6	81.0	73.2	84.6	89.7
Hungary	..	..	18.2	55.0	48.7	48.4	59.6	56.6	61.5	59.3
Iceland	0.1	2.0	3.2	8.3	4.4	6.2	8.7	7.8	9.0	9.7
Ireland	0.7	15.6	30.7	83.2	61.5	67.6	87.3	84.4	106.2	111.5
Israel	..	..	46.4	61.3	72.3	94.2	120.8	122.3	159.1	173.0
Italy	..	336.6	463.6	918.8	889.9	788.9	850.1	805.8	912.9	879.2
Japan	17.1	920.0	1 224.6	1 281.0	1 545.1	1 386.4	1 617.3	1 649.3	1 631.4	..
Korea	..	52.6	120.5	278.2	256.2	347.9	449.7	456.3	540.9	535.3
Latvia	..	..	1.8	8.8	6.8	8.1	10.6	10.7	12.1	12.4
Lithuania[1]	..	..	3.8	11.9	10.5	12.0	16.6	17.7	21.3	22.4
Luxembourg[1]	..	4.7	7.8	18.4	20.0	20.9	27.6	28.1	32.9	31.4
Mexico	..	35.9	81.2	126.5	135.9	186.1	207.9	193.9	220.2	240.1
Netherlands	..	132.6	153.7	302.5	301.9	283.3	357.3	363.1	403.5	383.0
New Zealand	1.4	16.1	17.3	46.0	47.0	56.8	65.1	78.2	84.0	84.9
Norway	2.4	48.2	71.4	168.5	179.3	148.2	162.4	142.4	208.1	256.7
Poland[1]	..	..	56.6	148.7	150.4	154.9	209.7	213.2	250.1	243.0
Portugal	..	18.8	36.6	76.5	72.2	68.5	82.8	80.3	89.7	91.6
Slovak Republic	..	..	9.8	25.3	25.4	28.9	36.5	37.0	42.0	40.2
Slovenia[1]	..	..	6.6	18.3	18.2	16.1	20.2	20.0	23.5	22.4
Spain	..	131.6	197.3	536.1	444.4	404.6	483.3	469.8	546.4	531.2
Sweden	7.8	127.7	131.5	220.7	212.7	215.5	228.7	232.2	272.9	244.4
Switzerland[1]	2.6	61.6	75.5	125.4	154.6	187.1	199.5	207.1	228.0	220.0
Türkiye	1.3	30.2	64.5	156.2	192.0	215.5	175.7	171.7	186.8	188.4
United Kingdom	30.6	359.4	544.0	1 019.7	797.3	935.6	928.2	886.7	1 073.9	1 084.0
United States	167.0	1 552.4	2 900.5	3 868.6	3 517.1	4 773.7	5 372.5	5 419.8	6 178.0	7 041.9
OECD Average	**19.5**	**192.1**	**220.1**	**356.4**	**347.8**	**382.6**	**433.4**	**431.1**	**489.6**	**..**

.. 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/g45pr7

Table 3.3. Tax revenue of main headings as % of GDP, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services[3]	6000 Others	Memorandum item: supranational revenues
Australia	18.1	0.0	1.3	3.2	6.9	0.0	..
Austria[1]	12.8	15.3	2.8	0.6	11.6	0.2	0.2
Belgium[1]	15.2	13.0	0.0	3.6	10.7	0.0	0.4
Canada	17.3	4.7	0.7	3.8	7.3	0.0	..
Chile	8.5	1.2	0.0	1.1	11.8	-0.3	..
Colombia	6.1	1.9	0.3	1.7	8.3	0.9	..
Costa Rica	5.1	9.0	1.4	0.5	8.7	0.2	..
Czechia	7.2	16.4	0.0	0.2	10.9	0.0	0.2
Denmark[1]	31.5	0.1	0.3	1.8	13.8	0.0	0.1
Estonia	8.4	11.6	0.0	0.2	13.4	0.0	0.2
Finland	15.6	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	12.8	14.8	0.0	1.2	10.5	0.0	0.2
Greece	8.1	12.9	0.0	2.9	15.4	0.0	0.2
Hungary	5.5	10.5	1.1	0.9	15.9	0.0	0.1
Iceland	17.5	3.0	0.3	2.1	11.8	0.4	..
Ireland	10.3	3.1	0.2	1.1	5.9	0.0	0.2
Israel	11.6	5.0	1.0	3.9	11.0	0.0	..
Italy	13.5	13.2	0.0	2.5	11.9	1.2	0.2
Japan	10.9	13.3	0.0	2.7	7.1	0.1	..
Korea	9.9	7.8	0.1	4.5	6.9	0.6	..
Latvia	6.8	9.5	0.0	0.9	13.3	0.0	0.2
Lithuania[1]	9.6	10.2	0.0	0.3	12.0	0.0	0.3
Luxembourg[1]	14.6	10.6	0.0	4.0	9.1	0.0	0.4
Mexico	7.4	2.4	0.5	0.3	6.4	0.3	..
Netherlands	12.4	12.9	0.0	1.6	12.1	0.1	0.5
New Zealand	20.2	0.0	0.0	1.9	12.4	0.0	..
Norway	20.8	9.5	0.1	1.3	10.8	0.0	..
Poland[1]	8.0	13.0	0.6	1.3	13.9	0.0	0.2
Portugal	9.4	10.4	0.0	1.5	13.8	0.2	0.2
Slovak Republic	7.7	15.2	0.0	0.5	12.0	0.0	0.1
Slovenia[1]	7.9	16.4	0.0	0.6	13.0	0.0	0.2
Spain	11.3	13.4	0.0	2.7	10.4	0.0	0.2
Sweden	15.7	8.9	5.1	1.0	11.9	0.0	0.1
Switzerland[1]	13.6	6.9	0.0	2.3	5.6	0.1	..
Türkiye	5.5	6.5	0.0	1.0	9.6	0.2	..
United Kingdom[2]	12.9	6.8	0.1	3.9	10.5	0.0	..
United States	13.0	6.1	0.0	3.1	4.4	0.0	..
OECD Average	**12.0**	**9.0**	**0.5**	**1.9**	**10.7**	**0.1**	**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/1s0v7l

Table 3.4. Tax revenue of main headings as % of total tax revenue, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services[3]	6000 Others	Memorandum item: supranational revenues
Australia	61.5	0.0	4.3	10.9	23.3	0.0	..
Austria[1]	29.5	35.4	6.5	1.5	26.7	0.4	0.4
Belgium[1]	35.7	30.6	0.0	8.4	25.2	0.0	0.9
Canada	51.0	14.0	2.2	11.3	21.4	0.1	..
Chile	38.3	5.3	0.0	4.9	53.1	-1.5	..
Colombia	31.9	10.0	1.7	8.7	43.3	4.4	..
Costa Rica	20.6	36.0	5.7	2.1	34.8	0.8	..
Czechia	20.8	47.3	0.0	0.6	31.3	0.0	0.5
Denmark[1]	66.4	0.1	0.5	3.9	29.0	0.0	0.3
Estonia	24.9	34.7	0.0	0.6	39.8	0.0	0.7
Finland	36.1	27.9	0.0	3.5	32.4	0.1	0.4
France[1]	26.6	32.8	4.1	8.5	27.1	1.0	0.5
Germany	32.6	37.6	0.0	3.2	26.6	0.0	0.5
Greece	20.7	32.8	0.0	7.4	39.2	0.0	0.5
Hungary	16.2	31.0	3.2	2.6	47.1	-0.1	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	35.6	15.5	3.1	12.1	33.7	0.0	..
Italy	31.8	31.2	0.0	5.8	28.2	2.9	0.5
Japan	31.9	39.2	0.0	7.9	20.8	0.3	..
Korea	33.2	26.2	0.3	15.1	23.1	2.1	..
Latvia	22.4	31.1	0.0	2.9	43.6	0.0	0.7
Lithuania[1]	29.8	31.8	0.0	0.9	37.4	0.0	1.0
Luxembourg[1]	38.1	27.5	0.0	10.5	23.8	0.1	1.0
Mexico	42.7	13.7	2.6	2.0	37.0	1.8	..
Netherlands	31.6	33.0	0.0	4.1	30.9	0.3	1.2
New Zealand	58.6	0.0	0.0	5.5	35.9	0.0	..
Norway	49.0	22.5	0.1	3.0	25.4	0.0	..
Poland[1]	21.7	35.3	1.5	3.5	37.9	0.1	0.6
Portugal	26.6	29.5	0.0	4.3	39.0	0.6	0.5
Slovak Republic	21.7	43.0	0.0	1.3	34.0	0.0	0.4
Slovenia[1]	20.8	43.2	0.1	1.6	34.2	0.0	0.5
Spain	29.8	35.5	0.0	7.2	27.4	0.0	0.7
Sweden	36.9	20.9	12.0	2.2	27.9	0.1	0.3
Switzerland[1]	47.7	24.2	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	11.5	30.6	0.0	..
United States	49.0	22.9	0.1	11.6	16.6	0.0	..
OECD Average	**35.1**	**25.6**	**1.3**	**5.6**	**31.9**	**0.4**	**0.6**

.. 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/fse1x3

Table 3.5. Tax revenue of main headings as % of GDP, 2022p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services[3]	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria[1]	13.3	14.7	2.7	0.6	11.6	0.2	0.2
Belgium[1]	15.9	12.9	0.0	3.3	10.3	0.0	0.5
Canada	16.9	4.7	0.7	3.5	7.3	0.0	..
Chile	10.5	1.0	0.0	1.2	11.5	-0.2	..
Colombia	6.6	1.6	0.3	1.5	8.8	0.9	..
Costa Rica	5.5	8.9	1.4	0.5	8.3	0.9	..
Czechia	7.1	15.8	0.0	0.2	10.8	0.0	0.2
Denmark[1]	27.0	0.0	0.3	1.7	12.8	0.0	0.2
Estonia	7.9	11.4	0.0	0.2	13.3	0.0	0.3
Finland	15.9	11.9	0.0	1.4	13.8	0.0	0.2
France[1]	12.9	15.0	1.9	3.7	12.2	0.4	0.3
Germany	13.1	14.6	0.0	1.1	10.5	0.0	0.3
Greece	8.3	12.1	0.0	3.3	17.3	0.0	0.3
Hungary	5.6	9.4	0.7	0.8	16.5	0.1	0.2
Iceland	17.8	3.0	0.3	2.0	11.5	0.4	..
Ireland	11.0	3.2	0.2	1.0	5.5	0.0	0.2
Israel	12.3	5.0	0.9	4.0	10.7	0.0	..
Italy	14.1	13.2	0.0	2.5	11.8	1.4	0.3
Japan	11.0	..	0.0	2.7	7.1	0.1	..
Korea	11.9	8.2	0.1	3.8	7.3	0.7	..
Latvia	6.8	9.2	0.0	0.8	13.5	0.0	0.2
Lithuania[1]	10.0	9.9	0.0	0.3	11.6	0.0	0.3
Luxembourg[1]	14.8	10.7	0.0	3.7	9.4	0.0	0.3
Mexico	8.0	2.4	0.5	0.3	5.3	0.4	..
Netherlands	12.5	12.6	0.0	1.5	11.2	0.1	0.5
New Zealand	20.0	0.0	0.0	1.9	11.9	0.0	..
Norway	26.8	7.7	0.0	1.1	8.6	0.0	..
Poland[1]	7.3	13.7	0.6	1.2	11.3	1.3	0.2
Portugal	10.5	10.3	0.0	1.5	13.9	0.2	0.2
Slovak Republic	7.9	14.6	0.0	0.4	11.9	0.0	0.1
Slovenia[1]	7.5	16.0	0.0	0.6	13.2	0.0	0.2
Spain	11.8	12.8	0.0	2.5	10.4	0.0	0.3
Sweden	14.7	8.7	5.0	0.9	12.0	0.1	0.2
Switzerland[1]	12.7	6.8	0.0	2.2	5.4	0.1	..
Türkiye	5.8	5.0	0.0	0.7	9.1	0.2	..
United Kingdom[2]	13.3	7.1	0.1	4.0	10.8	0.0	..
United States	14.3	6.1	0.0	2.9	4.3	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/w4dp76

Table 3.6. Tax revenue of main headings as % of total tax revenue, 2022p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services[3]	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria[1]	30.9	34.1	6.3	1.4	27.0	0.4	0.5
Belgium[1]	37.4	30.5	0.0	7.7	24.4	0.0	1.2
Canada	50.9	14.3	2.2	10.5	21.9	0.1	..
Chile	43.7	4.1	0.0	5.1	47.8	-0.8	..
Colombia	33.2	8.3	1.5	7.8	44.8	4.4	..
Costa Rica	21.5	34.8	5.7	2.0	32.6	3.5	..
Czechia	20.9	46.6	0.0	0.5	32.0	0.0	0.6
Denmark[1]	64.6	0.1	0.6	4.1	30.6	0.0	0.4
Estonia	24.2	34.8	0.0	0.5	40.5	0.0	0.8
Finland	36.9	27.6	0.0	3.3	32.0	0.1	0.5
France[1]	27.9	32.5	4.1	8.0	26.5	1.0	0.6
Germany	33.3	37.2	0.0	2.8	26.7	0.0	0.7
Greece	20.3	29.5	0.0	7.9	42.3	0.0	0.6
Hungary	16.9	28.4	2.2	2.4	49.6	0.4	0.5
Iceland	50.9	8.6	0.8	5.7	32.8	1.1	..
Ireland	52.6	15.1	0.9	4.9	26.4	0.0	0.8
Israel	37.2	15.3	2.8	12.3	32.4	0.0	..
Italy	32.8	30.6	0.0	5.7	27.5	3.3	0.6
Japan	..	..	..	..	..	..	..
Korea	37.4	25.6	0.3	11.9	22.7	2.2	..
Latvia	22.4	30.6	0.0	2.5	44.5	0.0	0.8
Lithuania[1]	31.4	31.1	0.0	0.9	36.6	0.0	1.0
Luxembourg[1]	38.3	27.6	0.0	9.6	24.5	0.1	0.9
Mexico	47.3	14.1	2.9	1.9	31.1	2.7	..
Netherlands	32.9	33.2	0.0	4.1	29.6	0.3	1.4
New Zealand	59.3	0.0	0.0	5.6	35.1	0.0	..
Norway	60.4	17.4	0.1	2.5	19.5	0.0	..
Poland[1]	20.7	38.8	1.6	3.3	32.0	3.6	0.7
Portugal	28.7	28.4	0.0	4.2	38.2	0.5	0.6
Slovak Republic	22.7	41.9	0.0	1.2	34.1	0.0	0.4
Slovenia[1]	20.0	42.9	0.1	1.6	35.4	0.0	0.5
Spain	31.4	34.1	0.0	6.8	27.7	0.0	0.8
Sweden	35.5	21.0	12.1	2.2	29.1	0.1	0.4
Switzerland[1]	46.5	24.8	0.0	8.2	19.9	0.5	..
Türkiye	27.7	23.8	0.0	3.5	43.9	1.1	..
United Kingdom[2]	37.6	20.1	0.4	11.3	30.6	0.0	..
United States	51.8	21.9	0.0	10.6	15.7	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/j05wsv

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	2020	2021	1990	2000	2010	2020	2021
Australia	16.0	17.6	14.3	16.7	18.1	57.1	57.9	56.7	58.9	61.5
Austria[1]	10.0	12.0	11.5	11.7	12.8	25.5	28.3	28.1	27.8	29.5
Belgium[1]	15.3	16.9	14.7	15.0	15.2	36.9	38.6	34.2	35.6	35.7
Canada	17.0	17.4	14.5	17.7	17.3	48.6	50.1	46.6	51.0	51.0
Chile	3.9	4.4	7.5	6.2	8.5	23.2	23.3	38.1	32.3	38.3
Colombia	3.4	3.6	4.8	6.2	6.1	29.9	23.2	26.6	32.9	31.9
Costa Rica	2.3	2.8	3.8	4.5	5.1	10.0	13.2	17.1	20.1	20.6
Czechia	..	7.4	6.5	8.0	7.2	..	22.8	20.2	22.9	20.8
Denmark[1]	27.2	28.8	27.5	30.6	31.5	61.2	61.4	61.5	64.7	66.4
Estonia	..	7.7	6.6	7.7	8.4	..	24.8	19.8	23.0	24.9
Finland	16.8	19.7	14.4	14.7	15.6	39.2	43.1	35.5	35.1	36.1
France[1]	6.6	10.8	9.5	11.9	12.0	16.1	24.8	22.6	26.2	26.6
Germany	11.3	11.0	10.1	11.9	12.8	32.4	30.1	28.3	31.3	32.6
Greece	5.0	9.0	7.1	7.9	8.1	19.9	26.8	22.0	20.4	20.7
Hungary	..	9.4	7.6	6.5	5.5	..	24.3	20.7	18.2	16.2
Iceland	9.0	14.3	14.3	18.6	17.5	29.7	39.9	44.3	51.1	50.0
Ireland	12.3	13.4	11.1	9.7	10.3	38.0	43.6	40.1	49.1	49.8
Israel	..	13.4	8.8	9.8	11.6	..	39.4	29.0	33.0	35.6
Italy	13.2	13.4	13.6	14.0	13.5	36.5	33.2	32.7	32.8	31.8
Japan	13.9	8.8	7.9	10.0	10.9	50.2	34.8	30.2	30.4	31.9
Korea	6.1	6.0	6.3	8.6	9.9	32.8	28.8	28.0	30.9	33.2
Latvia	..	7.0	7.1	6.7	6.8	..	24.1	25.0	21.5	22.4
Lithuania[1]	..	8.3	4.6	8.9	9.6	..	27.0	16.2	28.6	29.8
Luxembourg[1]	13.9	13.5	12.9	14.5	14.6	40.2	36.5	36.2	38.0	38.1
Mexico	4.1	4.1	5.1	7.5	7.4	34.0	36.0	39.8	42.6	42.7
Netherlands	12.8	9.6	9.9	12.3	12.4	32.3	25.9	27.9	30.7	31.6
New Zealand	21.6	19.5	16.3	19.0	20.2	59.6	60.0	53.8	56.5	58.6
Norway	14.2	18.8	19.7	14.1	20.8	35.2	45.3	47.3	36.3	49.0
Poland[1]	..	6.7	6.3	7.5	8.0	..	20.4	20.1	21.2	21.7
Portugal	6.8	9.1	8.1	9.7	9.4	25.7	29.4	26.7	27.7	26.6
Slovak Republic	..	6.9	5.2	7.0	7.7	..	20.5	18.8	20.1	21.7
Slovenia[1]	..	6.8	7.4	7.2	7.9	..	18.0	19.6	19.4	20.8
Spain	9.7	9.3	8.7	10.7	11.3	30.6	28.1	28.0	29.1	29.8
Sweden	20.3	21.4	15.3	15.3	15.7	41.6	42.7	35.7	35.9	36.9
Switzerland[1]	10.8	11.8	11.8	12.9	13.6	46.8	43.8	45.7	46.2	47.7
Türkiye	4.9	6.9	5.3	5.2	5.5	33.5	29.5	21.3	21.9	24.0
United Kingdom	12.9	12.9	12.0	11.8	12.9	39.3	39.6	37.3	36.0	37.6
United States	11.8	14.2	9.9	11.9	13.0	45.2	50.1	42.3	46.1	49.0
OECD Average	**11.5**	**11.4**	**10.2**	**11.3**	**12.0**	**36.2**	**33.9**	**32.2**	**33.8**	**35.1**

.. 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/420clh

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	2020	2021	1990	2000	2010	2020	2021
Australia	12.1	11.5	9.7	11.4	11.5	43.0	37.7	38.7	40.1	39.0
Austria[1]	8.2	9.3	9.2	9.3	9.7	21.0	22.0	22.4	22.2	22.4
Belgium[1]	13.2	13.8	12.1	11.8	11.3	32.0	31.4	28.2	27.8	26.7
Canada	14.3	12.8	10.9	13.0	12.3	40.8	36.8	35.0	37.4	36.3
Chile	0.9	1.4	1.3	2.0	2.4	5.6	7.6	6.8	10.2	10.8
Colombia	0.2	0.8	1.0	1.4	1.3	1.8	4.9	5.3	7.6	6.9
Costa Rica	..	..	1.0	1.5	1.6	..	..	4.6	6.8	6.2
Czechia	..	4.2	3.3	4.7	3.2	..	12.9	10.2	13.5	9.3
Denmark[1]	24.0	24.7	23.3	25.6	25.0	54.0	52.6	52.0	54.1	52.8
Estonia	..	6.8	5.3	6.0	6.8	..	22.0	15.9	18.1	20.4
Finland	14.9	14.0	12.0	12.5	12.9	34.7	30.6	29.5	30.0	29.8
France[1]	4.4	7.8	7.2	9.6	9.5	10.7	17.9	17.0	21.1	21.0
Germany	9.6	9.2	8.6	10.3	10.5	27.6	25.3	24.1	27.0	26.6
Greece	3.6	4.3	4.0	6.3	6.0	14.1	13.0	12.4	16.3	15.2
Hungary	..	7.2	6.4	5.3	4.1	..	18.6	17.4	14.6	12.1
Iceland	8.2	12.5	11.7	15.7	14.5	26.9	34.8	36.4	43.1	41.4
Ireland	10.7	9.8	8.8	6.5	6.8	33.1	31.9	31.6	32.9	32.7
Israel	..	9.9	5.4	6.4	7.2	..	28.9	17.9	21.7	22.0
Italy	9.5	10.1	11.2	11.4	11.0	26.3	24.8	26.9	26.8	25.9
Japan	7.7	5.3	4.9	6.2	6.4	27.8	21.0	18.6	18.7	18.9
Korea	3.7	3.1	3.2	5.2	6.1	20.0	14.6	14.2	18.8	20.4
Latvia	..	5.5	6.2	6.0	6.0	..	18.8	21.6	19.2	19.6
Lithuania[1]	..	7.6	3.6	7.3	7.5	..	24.8	12.7	23.3	23.4
Luxembourg[1]	8.3	6.8	7.4	9.7	10.1	24.1	18.5	20.9	25.5	26.3
Mexico	..	..	2.3	3.7	3.6	..	..	18.3	21.0	21.1
Netherlands	9.8	5.6	7.7	9.2	8.5	24.7	15.1	21.5	22.9	21.8
New Zealand	17.4	14.0	11.4	13.0	14.1	48.0	43.1	37.7	38.5	40.9
Norway	10.5	10.1	9.8	11.3	10.8	26.2	24.2	23.7	29.1	25.4
Poland[1]	..	4.3	4.4	5.3	5.3	..	13.2	13.9	14.8	14.6
Portugal	4.2	5.3	5.4	7.0	7.0	15.9	17.0	17.7	19.8	19.8
Slovak Republic	..	3.3	2.6	3.7	3.7	..	9.9	9.3	10.8	10.6
Slovenia[1]	..	5.5	5.6	5.2	5.4	..	14.6	14.7	14.1	14.3
Spain	6.9	6.4	6.9	8.7	8.6	21.7	19.3	22.1	23.7	22.8
Sweden	18.8	17.7	12.1	12.3	12.4	38.5	35.4	28.1	29.0	29.1
Switzerland[1]	7.5	7.9	8.2	9.0	8.6	32.3	29.4	31.8	32.1	30.3
Türkiye	3.9	5.2	3.5	3.1	3.0	26.8	22.2	14.0	13.2	13.3
United Kingdom	9.7	9.5	9.1	9.4	10.0	29.4	29.0	28.5	28.7	29.2
United States	9.8	11.9	8.1	10.6	11.4	37.7	42.2	34.8	41.0	42.9
OECD Average	**9.3**	**8.5**	**7.2**	**8.3**	**8.3**	**27.6**	**24.1**	**22.0**	**24.1**	**23.7**

.. 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/v3ksfx

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	2020	2021	1990	2000	2010	2020	2021
Australia	4.0	6.1	4.5	5.3	6.6	14.1	20.2	17.9	18.8	22.5
Austria[1]	1.4	1.9	1.9	2.1	2.7	3.6	4.6	4.6	5.1	6.4
Belgium[1]	2.0	3.1	2.5	3.3	3.8	4.8	7.2	5.9	7.7	9.0
Canada	2.5	4.2	3.2	4.4	4.6	7.0	12.2	10.5	12.6	13.5
Chile	2.1	2.1	4.0	4.7	3.8	12.4	11.2	20.4	24.3	17.1
Colombia	1.6	2.6	3.8	4.3	4.6	13.9	16.7	20.7	23.1	23.7
Costa Rica	..	..	2.3	1.9	2.4	..	..	10.3	8.4	9.7
Czechia	..	3.2	3.2	3.3	4.0	..	9.9	10.0	9.4	11.4
Denmark[1]	1.7	3.2	2.3	2.9	4.0	3.9	6.8	5.1	6.2	8.3
Estonia	..	0.9	1.3	1.6	1.5	..	2.8	4.0	4.9	4.6
Finland	1.9	5.7	2.4	2.1	2.7	4.5	12.5	6.0	5.1	6.3
France[1]	2.2	3.0	2.3	2.3	2.5	5.3	6.9	5.5	5.1	5.6
Germany	1.7	1.8	1.5	1.6	2.4	4.8	4.8	4.2	4.3	6.0
Greece	1.4	4.0	2.6	1.2	1.8	5.5	11.9	7.9	3.1	4.5
Hungary	..	2.2	1.2	1.3	1.4	..	5.7	3.3	3.6	4.1
Iceland	0.8	1.2	0.9	2.2	2.0	2.8	3.3	2.7	6.1	5.7
Ireland	1.6	3.6	2.4	3.2	3.5	4.9	11.7	8.5	16.1	17.1
Israel	..	3.2	2.6	2.8	3.6	..	9.5	8.6	9.3	11.0
Italy	3.6	2.8	2.3	2.1	1.9	10.0	6.9	5.5	4.8	4.4
Japan	6.2	3.5	3.0	3.9	4.5	22.4	13.7	11.6	11.7	13.1
Korea	2.4	3.0	3.1	3.4	3.8	12.8	14.1	13.8	12.1	12.8
Latvia	..	1.5	1.0	0.7	0.9	..	5.3	3.4	2.3	2.8
Lithuania[1]	..	0.7	1.0	1.7	2.1	..	2.2	3.5	5.3	6.4
Luxembourg[1]	5.6	6.7	5.4	4.8	4.5	16.1	18.0	15.3	12.5	11.8
Mexico	..	..	1.8	3.6	3.5	..	..	14.4	20.1	20.2
Netherlands	3.0	4.0	2.3	3.1	3.8	7.5	10.9	6.4	7.8	9.8
New Zealand	2.3	4.0	3.7	5.2	5.4	6.5	12.4	12.2	15.4	15.7
Norway	3.6	8.8	9.8	2.8	10.0	9.0	21.0	23.6	7.2	23.6
Poland[1]	..	2.4	2.0	2.3	2.6	..	7.3	6.2	6.4	7.1
Portugal	2.1	3.7	2.7	2.8	2.4	8.0	11.9	9.0	7.9	6.8
Slovak Republic	..	2.6	2.4	3.0	3.6	..	7.6	8.7	8.6	10.2
Slovenia[1]	..	1.1	1.8	2.0	2.5	..	3.0	4.9	5.3	6.5
Spain	2.8	2.9	1.8	2.0	2.6	8.8	8.8	5.9	5.3	7.0
Sweden	1.5	3.6	3.2	2.9	3.3	3.1	7.3	7.6	6.9	7.8
Switzerland[1]	1.7	2.4	2.6	3.1	3.1	7.3	8.8	10.1	11.0	10.9
Türkiye	1.0	1.7	1.8	2.1	2.5	6.7	7.3	7.3	8.7	10.8
United Kingdom	3.3	3.5	2.8	2.4	2.9	9.9	10.6	8.9	7.3	8.5
United States	2.0	2.2	1.8	1.3	1.6	7.5	7.9	7.5	5.1	6.1
OECD Average	**2.4**	**3.1**	**2.7**	**2.8**	**3.3**	**8.3**	**9.5**	**9.0**	**9.1**	**10.2**

.. 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/ju9f4e

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	2020	2021	1990	2000	2010	2020	2021
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	15.5	15.3	32.9	33.8	34.2	36.8	35.4
Belgium[1]	13.7	13.5	13.9	13.5	13.0	33.2	30.8	32.4	32.0	30.6
Canada	4.3	4.7	4.6	4.9	4.7	12.1	13.6	14.9	14.0	14.0
Chile	1.5	1.4	1.3	1.5	1.2	9.0	7.3	6.8	8.0	5.3
Colombia	0.9	2.6	2.1	1.9	1.9	7.9	16.3	11.7	9.9	10.0
Costa Rica	6.5	6.4	7.3	8.1	9.0	28.9	30.4	33.1	36.1	36.0
Czechia	..	14.3	14.4	15.8	16.4	..	44.3	44.8	45.4	47.3
Denmark[1]	0.0	0.6	0.1	0.1	0.1	0.0	1.4	0.2	0.1	0.1
Estonia	..	10.9	12.7	12.1	11.6	..	35.1	38.4	36.5	34.7
Finland	11.0	11.5	12.0	11.5	12.0	25.6	25.2	29.7	27.4	27.9
France[1]	18.1	15.6	16.1	14.8	14.8	44.1	35.8	38.2	32.7	32.8
Germany	13.0	14.2	13.8	15.1	14.8	37.5	39.0	38.9	39.7	37.6
Greece	7.6	10.1	11.0	12.9	12.9	30.2	30.3	34.2	33.2	32.8
Hungary	..	11.3	11.6	11.1	10.5	..	29.4	31.4	30.8	31.0
Iceland	1.0	2.8	3.8	3.0	3.0	3.1	7.7	11.7	8.3	8.5
Ireland	4.6	3.7	5.1	3.3	3.1	14.1	11.9	18.2	16.6	15.2
Israel	..	5.0	5.1	5.2	5.0	..	14.6	16.8	17.4	15.5
Italy	11.9	11.6	13.0	13.5	13.2	32.9	28.5	31.1	31.8	31.2
Japan	7.3	8.9	10.8	13.3	13.3	26.5	35.2	41.1	40.4	39.2
Korea	1.9	3.5	5.2	7.8	7.8	10.1	16.7	23.3	28.0	26.2
Latvia	..	9.7	8.6	9.9	9.5	..	33.5	30.1	31.8	31.1
Lithuania[1]	..	9.9	11.6	10.2	10.2	..	32.2	41.1	32.5	31.8
Luxembourg[1]	9.6	9.7	10.3	11.1	10.6	27.5	26.1	29.0	29.1	27.5
Mexico	2.0	2.1	2.1	2.5	2.4	16.8	18.0	16.2	13.9	13.7
Netherlands	14.9	14.3	12.9	13.6	12.9	37.4	38.7	36.3	34.1	33.0
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	9.3	11.0	9.5	26.3	21.0	22.4	28.4	22.5
Poland[1]	..	12.9	10.9	13.5	13.0	..	39.2	34.4	37.9	35.3
Portugal	7.2	7.9	8.6	10.4	10.4	27.2	25.6	28.4	29.7	29.5
Slovak Republic	..	13.9	11.9	15.2	15.2	..	41.4	42.6	43.8	43.0
Slovenia[1]	..	14.9	15.8	16.8	16.4	..	39.6	41.8	45.1	43.2
Spain	11.2	11.5	11.9	13.8	13.4	35.4	34.9	37.9	37.4	35.5
Sweden	13.3	12.7	10.8	9.0	8.9	27.2	25.5	25.1	21.3	20.9
Switzerland[1]	5.4	6.5	6.1	7.0	6.9	23.3	24.2	23.7	25.2	24.2
Türkiye	2.9	4.4	6.1	7.1	6.5	19.7	18.7	24.9	29.7	28.6
United Kingdom	5.6	5.5	6.0	6.8	6.8	17.0	16.8	18.9	20.8	19.9
United States	6.7	6.7	6.1	6.3	6.1	25.6	23.6	26.1	24.5	22.9
OECD Average	**7.1**	**8.4**	**8.6**	**9.2**	**9.0**	**21.8**	**24.9**	**26.6**	**26.6**	**25.6**

.. 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/u75b0z

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	2020	2021	1990	2000	2010	2020	2021
Australia	1.7	1.4	1.3	1.3	1.3	6.1	4.5	5.2	4.5	4.3
Austria[1]	2.4	2.7	2.8	2.7	2.8	6.0	6.4	6.9	6.5	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	0.7	2.3	2.1	2.1	2.2	2.2
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	0.4	0.3	0.0	4.2	4.1	2.0	1.7
Costa Rica	1.4	1.3	1.3	1.5	1.4	6.4	6.3	5.9	6.5	5.7
Czechia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Denmark[1]	0.3	0.2	0.2	0.2	0.3	0.7	0.4	0.5	0.4	0.5
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	1.9	1.8	1.9	2.3	3.2	4.1	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	1.1	..	3.6	1.1	2.9	3.2
Iceland	1.1	0.0	0.2	0.3	0.3	3.5	0.1	0.5	0.9	0.8
Ireland	0.4	0.0	0.2	0.2	0.2	1.3	0.0	0.7	1.0	0.9
Israel	..	1.2	1.2	1.2	1.0	..	3.6	3.8	3.9	3.1
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	0.5	0.5	1.8	1.5	2.2	2.5	2.6
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	0.2	0.1
Poland[1]	..	0.2	0.3	0.3	0.6	..	0.7	0.8	0.9	1.5
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	5.1	5.1	2.5	4.2	7.0	12.0	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	0.1	0.1
OECD Average	**0.4**	**0.4**	**0.4**	**0.5**	**0.5**	**1.2**	**1.2**	**1.2**	**1.4**	**1.3**

.. 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/p0vcm5

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	2020	2021	1990	2000	2010	2020	2021
Australia	2.5	2.7	2.4	2.9	3.2	9.0	8.8	9.4	10.1	10.9
Austria[1]	1.1	0.6	0.5	0.6	0.6	2.7	1.3	1.3	1.4	1.5
Belgium[1]	1.6	2.1	3.1	3.4	3.6	3.8	4.7	7.2	8.0	8.4
Canada	3.5	3.3	3.8	4.1	3.8	10.0	9.5	12.3	11.7	11.3
Chile	1.0	1.3	0.8	1.0	1.1	6.2	7.0	4.1	5.3	4.9
Colombia	0.2	1.0	1.6	1.8	1.7	2.2	6.6	8.7	9.7	8.7
Costa Rica	0.3	0.2	0.3	0.4	0.5	1.3	0.9	1.5	2.0	2.1
Czechia	..	0.5	0.4	0.2	0.2	..	1.4	1.3	0.6	0.6
Denmark[1]	1.9	1.6	1.9	2.0	1.8	4.3	3.3	4.1	4.2	3.9
Estonia	..	0.4	0.3	0.2	0.2	..	1.2	1.0	0.6	0.6
Finland	1.1	1.1	1.1	1.5	1.5	2.4	2.4	2.7	3.6	3.5
France[1]	2.6	3.0	3.5	4.0	3.8	6.3	6.9	8.4	8.7	8.5
Germany	1.2	0.8	0.8	1.2	1.2	3.4	2.3	2.3	3.3	3.2
Greece	1.2	2.6	1.7	3.0	2.9	4.6	7.7	5.2	7.8	7.4
Hungary	..	0.7	1.1	1.0	0.9	..	1.7	3.1	2.9	2.6
Iceland	2.6	2.4	2.1	2.3	2.1	8.4	6.6	6.5	6.2	5.9
Ireland	1.5	1.8	1.4	1.0	1.1	4.6	5.7	5.1	5.0	5.4
Israel	..	3.2	3.4	3.1	3.9	..	9.5	11.1	10.3	12.1
Italy	0.8	1.9	2.0	2.4	2.5	2.3	4.6	4.8	5.7	5.8
Japan	2.6	2.7	2.6	2.7	2.7	9.4	10.5	9.7	8.1	7.9
Korea	2.2	2.6	2.5	3.9	4.5	11.8	12.4	11.3	14.2	15.1
Latvia	..	1.1	0.9	0.9	0.9	..	3.8	3.0	3.0	2.9
Lithuania[1]	..	0.5	0.4	0.3	0.3	..	1.5	1.3	1.0	0.9
Luxembourg[1]	2.9	4.0	2.5	3.8	4.0	8.4	10.7	7.0	10.0	10.5
Mexico	0.2	0.2	0.3	0.3	0.3	1.9	1.8	2.3	1.9	2.0
Netherlands	1.5	1.9	1.4	1.7	1.6	3.7	5.3	3.8	4.3	4.1
New Zealand	2.5	1.7	2.0	1.9	1.9	6.8	5.3	6.6	5.5	5.5
Norway	1.2	1.0	1.1	1.3	1.3	2.9	2.3	2.6	3.4	3.0
Poland[1]	..	1.4	1.3	1.3	1.3	..	4.3	4.2	3.6	3.5
Portugal	0.7	1.1	1.1	1.4	1.5	2.7	3.7	3.7	4.1	4.3
Slovak Republic	..	0.6	0.4	0.5	0.5	..	1.8	1.4	1.3	1.3
Slovenia[1]	..	0.6	0.6	0.6	0.6	..	1.7	1.6	1.7	1.6
Spain	1.7	2.1	2.1	2.5	2.7	5.5	6.5	6.6	6.7	7.2
Sweden	1.7	1.7	1.0	1.0	1.0	3.5	3.3	2.4	2.2	2.2
Switzerland[1]	2.1	2.6	2.0	2.3	2.3	8.9	9.7	7.7	8.1	8.0
Türkiye	0.3	0.7	1.0	1.1	1.0	2.3	3.2	4.1	4.4	4.2
United Kingdom	2.7	3.7	3.8	3.8	3.9	8.2	11.4	12.0	11.5	11.5
United States	3.1	2.9	3.1	3.1	3.1	11.7	10.3	13.5	12.2	11.6
OECD Average	**1.7**	**1.7**	**1.6**	**1.9**	**1.9**	**5.5**	**5.3**	**5.4**	**5.6**	**5.6**

.. 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/fzp5ht

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	2020	2021	1990	2000	2010	2020	2021
Australia	7.8	8.8	7.2	7.5	6.9	27.8	28.8	28.8	26.5	23.3
Austria[1]	12.4	12.4	11.7	11.4	11.6	31.5	29.3	28.7	27.1	26.7
Belgium[1]	10.8	11.3	11.2	10.3	10.7	26.1	25.9	26.1	24.4	25.2
Canada	9.1	8.4	7.4	7.3	7.3	25.8	24.2	24.0	20.9	21.4
Chile	10.6	11.9	10.1	10.6	11.8	62.9	63.8	51.2	54.8	53.1
Colombia	6.1	7.3	8.2	7.8	8.3	53.8	46.3	45.1	41.4	43.3
Costa Rica	10.2	9.9	8.9	7.5	8.7	45.5	46.7	40.3	33.3	34.8
Czechia	..	10.2	10.9	10.8	10.9	..	31.5	33.8	31.0	31.3
Denmark[1]	15.0	15.7	15.0	14.5	13.8	33.9	33.5	33.6	30.6	29.0
Estonia	..	12.1	13.5	13.3	13.4	..	38.8	40.7	39.9	39.8
Finland	14.0	13.4	13.0	14.1	14.0	32.5	29.2	32.0	33.8	32.4
France[1]	11.7	11.5	11.2	12.3	12.2	28.4	26.4	26.6	27.1	27.1
Germany	9.3	10.4	10.8	9.7	10.5	26.7	28.5	30.5	25.7	26.6
Greece	11.2	11.8	12.5	15.0	15.4	44.5	35.2	38.6	38.5	39.2
Hungary	..	15.6	15.9	16.2	15.9	..	40.6	43.3	45.1	47.1
Iceland	15.6	16.3	11.5	11.5	11.8	51.3	45.3	35.8	31.7	33.6
Ireland	13.6	11.9	9.9	5.6	5.9	41.9	38.8	35.8	28.4	28.7
Israel	..	11.2	11.8	10.5	11.0	..	32.9	39.2	35.3	33.7
Italy	10.2	11.4	11.1	11.5	11.9	28.0	28.2	26.6	27.0	28.2
Japan	3.8	4.9	4.9	6.9	7.1	13.7	19.3	18.7	20.9	20.8
Korea	8.2	8.0	7.5	6.8	6.9	44.3	38.4	33.7	24.4	23.1
Latvia	..	11.2	11.9	13.5	13.3	..	38.6	41.8	43.6	43.6
Lithuania[1]	..	12.1	11.7	11.8	12.0	..	39.4	41.4	37.9	37.4
Luxembourg[1]	8.2	9.8	9.9	8.7	9.1	23.6	26.6	27.6	22.8	23.8
Mexico	5.3	4.8	4.9	6.6	6.4	44.0	41.7	38.0	37.2	37.0
Netherlands	10.5	10.9	11.2	12.2	12.1	26.4	29.7	31.5	30.5	30.9
New Zealand	12.1	11.3	12.0	12.8	12.4	33.6	34.7	39.6	38.0	35.9
Norway	14.3	13.1	11.5	12.3	10.8	35.5	31.4	27.7	31.6	25.4
Poland[1]	..	11.6	12.7	12.9	13.9	..	35.3	40.3	36.2	37.9
Portugal	11.7	12.7	12.4	13.3	13.8	44.2	41.0	40.8	37.9	39.0
Slovak Republic	..	12.2	10.4	12.1	12.0	..	36.3	37.2	34.8	34.0
Slovenia[1]	..	13.8	13.9	12.5	13.0	..	36.6	36.8	33.6	34.2
Spain	9.0	10.1	8.6	9.9	10.4	28.4	30.6	27.5	26.8	27.4
Sweden	12.2	12.1	12.7	12.1	11.9	25.0	24.2	29.7	28.4	27.9
Switzerland[1]	4.8	6.0	5.8	5.6	5.6	20.9	22.2	22.5	20.0	19.6
Türkiye	4.1	9.9	11.8	10.2	9.6	27.9	42.0	47.7	42.9	42.1
United Kingdom	10.2	10.5	10.2	10.3	10.5	31.0	32.2	31.8	31.3	30.6
United States	4.5	4.5	4.2	4.4	4.4	17.5	16.0	18.1	17.1	16.6
OECD Average	**9.9**	**10.8**	**10.5**	**10.6**	**10.7**	**33.7**	**33.9**	**34.0**	**32.1**	**31.9**

.. 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/vlp6dc

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	2020	2021	1990	2000	2010	2020	2021
Australia	0.0	3.4	3.3	3.5	3.3	0.0	11.1	13.1	12.4	11.1
Austria[1]	8.2	7.9	7.7	7.4	7.6	20.8	18.7	18.7	17.6	17.5
Belgium[1]	6.8	7.1	7.0	6.3	6.8	16.4	16.1	16.2	15.0	16.0
Canada	0.0	3.2	4.2	4.5	4.4	0.0	9.2	13.7	13.0	13.1
Chile	6.3	7.8	7.6	7.9	9.5	37.4	41.8	38.5	41.1	42.6
Colombia	2.6	4.3	5.3	5.4	5.9	22.6	27.6	29.3	28.7	30.5
Costa Rica	4.1	4.8	4.6	4.4	5.1	18.1	22.8	21.0	19.7	20.4
Czechia	..	5.9	6.6	7.4	7.6	..	18.3	20.5	21.3	21.8
Denmark[1]	8.3	9.1	9.4	9.8	9.6	18.7	19.5	20.9	20.8	20.1
Estonia	..	8.4	8.5	8.9	9.1	..	27.1	25.7	26.7	27.3
Finland	8.3	8.0	8.3	9.2	9.4	19.3	17.4	20.4	22.1	21.7
France[1]	7.6	7.2	6.8	7.0	7.4	18.4	16.7	16.1	15.4	16.4
Germany	5.8	6.7	7.0	6.5	7.2	16.6	18.4	19.8	17.2	18.3
Greece	6.2	6.3	7.1	7.8	8.2	24.6	18.9	22.0	20.1	20.9
Hungary	..	8.7	8.5	9.7	9.9	..	22.5	23.0	27.1	29.3
Iceland	8.7	10.2	7.4	8.0	8.6	28.4	28.5	22.8	22.0	24.4
Ireland	6.6	7.0	6.0	3.4	3.8	20.4	22.9	21.7	17.2	18.5
Israel	..	7.2	7.3	7.1	7.5	..	21.0	24.3	23.9	23.2
Italy	5.3	6.2	6.1	6.0	6.6	14.7	15.4	14.5	14.1	15.7
Japan	1.2	2.3	2.5	4.9	5.1	4.4	9.1	9.6	14.9	14.9
Korea	3.5	3.6	3.9	4.2	4.3	18.7	17.0	17.5	15.1	14.4
Latvia	..	6.9	6.6	8.4	8.6	..	23.9	23.3	27.1	28.1
Lithuania[1]	..	7.5	7.8	8.0	8.3	..	24.4	27.5	25.8	26.0
Luxembourg[1]	4.2	4.9	6.2	5.7	5.9	12.1	13.2	17.3	14.9	15.4
Mexico	3.2	2.8	3.8	4.2	4.4	26.1	24.7	29.4	23.8	25.2
Netherlands	6.5	6.4	6.7	7.4	7.5	16.5	17.3	18.7	18.5	19.2
New Zealand	8.1	8.1	9.3	10.3	10.1	22.4	24.9	30.7	30.6	29.3
Norway	7.6	8.2	7.7	9.0	8.0	18.8	19.8	18.6	23.3	19.0
Poland[1]	..	6.9	7.6	8.0	8.6	..	21.0	24.2	22.4	23.3
Portugal	5.2	7.6	7.5	8.4	8.9	19.6	24.5	24.8	23.8	25.2
Slovak Republic	..	6.8	6.1	7.3	7.5	..	20.4	21.8	21.0	21.1
Slovenia[1]	..	8.5	8.1	7.5	8.2	..	22.7	21.3	20.2	21.7
Spain	5.0	5.8	5.2	6.3	6.8	15.7	17.6	16.5	17.1	18.1
Sweden	7.3	8.2	9.0	9.2	9.1	14.9	16.4	21.1	21.6	21.3
Switzerland[1]	2.7	3.5	3.3	3.2	3.2	11.5	13.0	12.7	11.3	11.3
Türkiye	2.7	5.7	5.4	4.6	5.3	18.3	24.2	21.7	19.2	23.3
United Kingdom	5.5	5.9	6.1	6.6	7.0	16.9	18.1	18.9	20.2	20.3
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OECD Average	**5.1**	**6.3**	**6.4**	**6.7**	**7.0**	**17.0**	**19.6**	**20.5**	**20.2**	**20.7**

.. 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/w6c014

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	2021	1975	1995	2021	1975	1995	2021	1975	1995	2021	1975	1995	2021
Federal countries															
Australia	..	..	..	20.3	21.9	23.7	4.0	5.4	4.9	1.1	1.0	0.9	0.0	0.0	0.0
Austria[1]	..	0.2	0.2	18.8	26.7	27.9	3.9	0.7	0.9	4.5	1.7	1.3	9.2	12.0	13.0
Belgium[1]	0.6	0.4	0.4	25.4	25.8	22.3	..	0.8	4.3	1.7	2.0	1.9	11.2	13.8	13.6
Canada	..	..	..	14.8	13.5	14.1	10.1	12.8	13.4	3.1	3.4	3.1	3.1	4.8	3.2
Germany	0.4	0.2	0.2	11.5	11.4	11.1	7.6	7.9	9.7	3.1	2.7	3.5	11.7	14.1	14.8
Mexico	..	..	..	..	7.5	13.9	..	0.3	0.7	..	0.2	0.3	..	2.2	2.4
Switzerland[1]	..	..	..	6.7	7.9	10.3	5.9	6.0	7.0	4.4	4.4	4.4	4.8	6.7	6.9
United States	..	..	..	11.2	11.0	11.2	4.8	5.3	5.4	3.6	3.5	3.8	5.0	6.7	6.1
Unweighted average	0.5	0.3	0.3	15.5	15.7	16.8	6.0	4.9	5.8	3.1	2.4	2.4	6.4	7.5	7.5
Regional countries															
Colombia[2]	..	..	..	..	10.1	14.0	..	0.9	1.0	..	1.4	2.4	..	3.6	1.9
Spain[2]	..	0.2	0.2	8.6	16.0	15.2	..	1.6	5.9	0.8	2.7	3.3	8.5	10.8	13.1
Unitary countries															
Chile	..	..	..	..	16.3	19.7	..	..	..	..	1.2	1.6	..	0.7	1.0
Costa Rica	..	..	..	..	12.4	15.0	..	..	..	..	0.3	0.7	..	6.2	9.2
Czechia	..	..	0.2	..	19.9	17.8	..	..	..	..	0.3	0.3	..	14.3	16.4
Denmark[1]	0.4	0.2	0.1	25.6	31.7	35.1	..	..	..	11.0	14.6	12.2	0.0	0.0	0.0
Estonia	..	..	0.2	..	29.5	27.5	..	..	..	..	0.3	0.2	..	5.2	5.5
Finland	..	0.2	0.2	20.3	20.7	20.7	..	..	..	8.5	9.9	10.3	7.4	13.7	12.0
France[1]	0.2	0.3	0.2	17.9	18.0	13.9	..	..	..	2.6	4.7	6.5	14.2	19.4	24.5
Greece	..	0.2	0.2	12.5	18.8	25.3	..	..	..	0.6	0.6	0.9	5.5	8.8	13.0
Hungary	..	..	0.1	..	26.0	21.7	..	..	..	..	1.0	1.7	..	13.7	10.2
Iceland	..	..	..	24.0	24.3	24.6	..	..	..	5.5	6.4	10.5	0.0	0.0	0.0
Ireland	0.6	0.5	0.2	21.6	26.4	17.5	..	..	..	2.0	0.8	0.3	3.6	4.0	2.8
Israel	..	..	..	..	26.9	24.8	..	..	..	..	2.4	2.7	..	4.7	5.0
Italy	..	0.1	0.2	13.0	24.1	24.4	..	..	..	0.2	2.1	4.6	11.2	12.1	13.2
Japan	..	..	..	9.0	10.5	13.0	..	..	..	5.1	6.4	7.7	5.7	8.5	13.3
Korea	..	..	..	13.2	13.0	16.5	..	..	..	1.5	3.5	5.4	0.1	2.3	7.8
Latvia	..	..	0.2	..	12.9	15.8	..	..	..	..	5.8	5.3	..	11.0	9.2
Lithuania[1]	..	..	0.3	..	19.8	21.2	..	..	..	..	0.6	0.3	..	7.2	10.2
Luxembourg[1]	0.2	0.2	0.4	20.7	23.9	26.2	..	..	..	2.2	2.3	1.5	9.4	9.6	10.3
Netherlands	0.6	0.5	0.5	22.2	20.9	24.4	..	..	..	0.4	1.2	1.3	14.5	14.7	12.9
New Zealand	..	..	..	27.7	33.7	32.4	..	..	..	2.3	1.9	2.1	0.0	0.0	0.0
Norway	..	..	..	19.7	22.7	35.7	..	..	..	8.7	7.9	6.7	10.5	8.8	0.0
Poland[1]	..	..	0.2	..	22.4	19.1	..	..	..	..	3.1	4.4	..	11.1	13.0
Portugal	..	0.2	0.2	12.3	20.0	22.6	..	..	..	0.0	2.6	2.6	6.5	6.3	10.0
Slovak Republic	..	..	0.1	..	24.7	19.7	..	..	..	..	0.5	0.7	..	14.2	14.8
Slovenia[1]	..	..	0.2	..	19.8	18.3	..	..	..	..	2.4	3.3	..	16.9	16.2
Sweden	..	0.2	0.1	19.7	21.1	22.3	..	..	..	11.2	13.9	15.1	7.5	9.8	5.2
Türkiye	..	..	..	..	12.3	14.1	..	..	..	..	2.1	2.2	..	2.0	6.5
United Kingdom	0.3	0.3	..	24.1	22.7	25.7	..	..	..	3.8	1.1	1.8	6.0	5.2	6.8
Unweighted average	0.4	0.3	0.2	19.0	21.3	22.0	..	..	..	4.1	3.6	4.0	6.4	8.2	8.9

.. 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/9wet5b

Table 3.16. Main central government taxes as % of total tax revenues of central government, 2021

	1000 Income & profits	2000 Social security[3]	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	76.5	0.0	0.2	0.0	23.3	0.0
Austria[1]	44.5	7.8	5.5	1.5	40.1	0.5
Belgium[1]	56.1	0.1	0.0	2.3	41.5	0.0
Canada	73.7	6.8	0.0	0.0	19.5	0.0
Germany	45.8	0.0	0.0	0.4	53.7	0.0
Mexico	53.2	0.0	0.0	0.0	45.3	1.5
Switzerland[1]	47.4	0.0	0.0	2.5	50.0	0.1
United States	92.3	0.0	0.0	1.0	6.7	0.0
Unweighted average	61.2	1.8	0.7	1.0	35.0	0.3
Regional countries						
Colombia[2]	43.9	0.0	2.4	6.6	46.8	0.3
Spain[2]	42.5	1.9	0.0	0.4	55.2	0.1
Unitary countries						
Chile	43.1	1.1	0.0	1.9	55.5	-1.7
Costa Rica	34.3	7.8	0.0	1.1	55.5	1.4
Czechia	40.5	0.0	0.0	0.0	59.4	0.0
Denmark[1]	58.7	0.1	0.7	1.6	38.8	0.0
Estonia	30.3	22.2	0.0	0.0	47.4	0.0
Finland	29.4	0.0	0.0	3.5	66.9	0.2
France[1]	45.3	2.3	3.9	8.4	39.9	0.2
Greece	32.2	0.1	0.0	8.1	59.6	0.0
Hungary	25.2	2.1	4.9	2.5	65.5	-0.2
Iceland	37.0	12.2	1.1	1.2	46.8	1.7
Ireland	58.9	2.1	1.0	4.9	33.0	0.0
Israel	46.7	0.0	4.1	5.3	43.9	0.0
Italy	51.6	0.0	0.0	5.9	42.5	0.0
Japan	54.5	0.0	0.0	5.2	40.2	0.0
Korea	53.9	0.0	0.0	11.7	32.9	1.5
Latvia	14.4	2.0	0.1	1.1	82.5	0.0
Lithuania[1]	45.1	0.0	0.0	0.1	54.9	0.0
Luxembourg[1]	50.5	1.1	0.0	14.9	33.4	0.1
Netherlands	50.7	0.0	0.0	3.7	45.2	0.5
New Zealand	62.4	0.0	0.0	0.1	37.5	0.0
Norway	41.5	26.7	0.1	1.5	30.1	0.0
Poland[1]	26.7	0.0	2.9	0.0	70.5	0.0
Portugal	38.7	4.5	0.0	1.0	55.0	0.9
Slovak Republic	38.8	2.1	0.0	0.0	59.1	0.0
Slovenia[1]	29.4	0.9	0.3	0.0	69.4	0.0
Sweden	4.6	16.9	23.0	2.6	52.8	0.2
Türkiye	34.2	0.0	0.0	4.9	60.2	0.7
United Kingdom	50.3	0.0	0.5	8.3	40.9	0.0
Unweighted average	40.3	3.7	1.5	3.6	50.7	0.2

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/w1m8g0

Table 3.17. Main state government taxes as % of total tax revenues of state government, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	0.0	0.0	25.2	47.4	27.4	0.0
Austria[1, 2]	38.7	12.1	32.6	1.3	12.6	2.7
Belgium[1, 2]	41.8	1.2	0.0	42.8	14.3	0.0
Canada	51.2	4.2	5.6	5.8	33.2	0.0
Germany[2]	50.6	0.0	0.0	8.4	41.0	0.0
Mexico	0.0	0.0	64.0	16.5	13.9	5.6
Switzerland[1]	75.2	0.0	0.0	18.1	6.0	0.7
United States	44.5	0.0	0.3	3.5	51.7	0.0
Unweighted average	37.7	2.2	16.0	18.0	25.0	1.1
Regional countries						
Colombia[3]	0.0	0.0	0.0	0.0	72.1	27.9
Spain[2, 3]	70.7	0.0	0.0	20.9	8.4	0.0
Unitary countries						
Chile	..	..	..	..	..	..
Costa Rica	..	..	..	..	..	..
Czechia	..	..	..	..	..	..
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.

StatLink https://stat.link/sk8raf

Table 3.18. Main local government taxes as % of total tax revenues of local government, 2021

	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	4.3	73.2	14.8	6.1	1.5
Belgium[1, 2]	32.4	0.2	0.0	60.5	6.9	0.0
Canada	0.0	0.0	0.0	97.1	1.7	1.2
Germany[2]	81.0	0.0	0.0	10.7	8.0	0.2
Mexico	0.0	0.0	0.0	77.0	0.8	22.2
Switzerland[1]	80.0	0.0	0.0	17.5	0.6	1.9
United States	5.9	0.0	0.0	71.6	22.5	0.0
Unweighted average	24.9	0.6	9.2	56.2	5.8	3.4
Regional countries						
Colombia[3]	0.0	0.0	0.0	32.0	45.3	22.7
Spain[2, 3]	18.4	0.0	0.0	43.8	37.8	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	49.0	51.0	0.0
Czechia[2]	0.0	0.0	0.0	58.8	41.2	0.0
Denmark[1, 2]	89.6	0.0	0.0	10.4	0.0	0.0
Estonia[2]	0.0	0.0	0.0	80.8	19.2	0.0
Finland[2]	92.4	0.0	0.0	7.6	0.0	0.0
France[1, 2]	0.0	0.0	6.0	40.8	47.5	5.6
Greece[2]	0.0	0.0	0.0	94.1	5.9	0.0
Hungary[2]	0.0	0.0	0.0	19.2	80.8	0.0
Iceland	80.3	0.0	0.0	17.0	2.7	0.0
Ireland[2]	0.0	0.0	0.0	100.0	0.0	0.0
Israel	0.0	0.0	0.0	96.3	3.7	0.0
Italy[2]	20.1	0.0	0.0	22.5	30.4	27.1
Japan	49.1	0.0	0.0	26.1	23.8	1.1
Korea	17.8	0.0	1.6	47.0	26.5	7.1
Latvia[2]	86.7	0.0	0.0	12.8	0.5	0.0
Lithuania[1]	0.0	0.0	0.0	83.5	16.5	0.0
Luxembourg[1, 2]	92.1	0.0	0.0	7.1	0.7	0.1
Netherlands[2]	0.0	0.0	0.0	54.6	45.4	0.0
New Zealand	0.0	0.0	0.0	88.9	11.1	0.0
Norway	88.6	0.0	0.0	10.8	0.6	0.0
Poland[1, 2]	65.7	0.0	0.0	29.4	3.8	1.1
Portugal[2]	24.0	0.0	0.0	50.9	25.0	0.2
Slovak Republic[2]	0.0	0.0	0.0	66.7	33.3	0.0
Slovenia[1, 2]	77.3	0.0	0.0	18.4	4.3	0.0
Sweden[2]	97.5	0.0	0.0	2.5	0.0	0.0
Türkiye	30.1	0.0	0.0	12.8	50.9	6.2
United Kingdom[2]	0.0	0.0	0.0	100.0	0.0	0.0
Unweighted average	32.5	0.0	0.3	44.8	20.7	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.

StatLink https://stat.link/efnx7d

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

		1965	1990	2000	2007	2010	2015	2019	2020	2021	2022p
Australia[1]	AUD	24.4	415.3	706.9	1 179.2	1 418.4	1 657.5	1 979.5	2 080.4	2 308.0	2 530.9
Austria	EUR	18.5	137.5	213.6	284.0	295.9	344.3	397.2	381.0	406.1	447.1
Belgium	EUR	20.9	170.1	256.4	343.6	363.1	416.7	478.7	459.8	502.5	549.5
Canada	CAD	61.3	696.1	1 125.5	1 577.7	1 666.0	1 990.4	2 313.6	2 209.7	2 509.6	2 782.6
Chile	CLP	..	10 594.8	42 215.0	90 159.5	110 777.9	158 622.9	195 752.2	201 428.9	240 371.5	262 593.4
Colombia	COP	..	22 731.4	195 108.6	428 506.0	544 060.0	804 692.0	1 060 068.0	997 742.0	1 192 586.0	1 463 873.1
Costa Rica[2]	CRC	..	525.3	4 627.1	13 889.1	19 802.0	30 171.9	37 832.1	36 495.2	40 112.9	44 251.7
Czechia	CZK	..	731.2	2 386.3	3 859.5	3 992.9	4 625.4	5 791.5	5 709.1	6 108.7	6 785.9
Denmark	DKK	71.5	855.6	1 326.9	1 738.8	1 810.9	2 036.4	2 311.0	2 320.9	2 550.6	2 831.6
Estonia	EUR	..	..	6.2	16.4	14.7	20.6	27.8	27.5	31.4	36.2
Finland	EUR	4.5	91.0	136.4	187.1	188.1	211.4	239.9	238.0	250.9	268.6
France	EUR	76.4	1 053.5	1 478.6	1 941.4	1 995.3	2 198.4	2 437.6	2 310.5	2 500.9	2 642.7
Germany	EUR	234.8	1 306.7	2 109.1	2 499.6	2 564.4	3 026.2	3 474.1	3 403.7	3 617.5	3 876.8
Greece	EUR	0.7	45.5	141.2	232.7	224.1	176.4	183.4	165.4	181.7	208.0
Hungary	HUF	..	..	13 324.1	25 741.9	27 485.1	34 965.2	47 674.2	48 425.4	55 255.1	66 615.9
Iceland	ISK	0.2	377.0	709.6	1 387.0	1 681.0	2 310.8	3 023.9	2 918.8	3 244.9	3 766.4
Ireland	EUR	1.3	37.9	108.5	197.1	167.4	263.5	356.4	375.2	434.1	506.3
Israel	ILS	..	124.8	555.4	756.2	893.3	1 176.6	1 424.6	1 417.3	1 581.9	1 763.8
Italy	EUR	22.4	730.9	1 241.5	1 614.8	1 611.3	1 655.4	1 796.6	1 661.2	1 822.3	1 946.5
Japan[1]	JPY	35 751.0	472 523.8	537 614.3	538 485.4	504 873.8	540 740.9	556 783.0	537 889.7	551 434.4	562 707.7
Korea[3]	KRW	831.4	200 556.2	651 634.4	1 089 660.2	1 322 611.2	1 658 020.4	1 924 498.1	1 940 726.2	2 080 198.5	2 161 773.9
Latvia	EUR	..	..	6.9	22.7	18.1	24.6	30.7	30.3	33.6	39.1
Lithuania	EUR	..	..	13.4	29.0	28.0	37.3	48.9	49.8	56.2	66.8
Luxembourg	EUR	1.0	10.6	23.0	37.6	42.4	54.1	62.4	64.5	72.4	77.5
Mexico	MXN	..	843.6	6 693.7	11 504.1	13 366.4	18 572.1	24 445.7	23 430.4	25 803.5	28 463.8
Netherlands	EUR	35.6	263.0	452.0	619.2	639.2	690.0	813.1	796.5	870.6	958.5
New Zealand[1]	NZD	4.1	75.9	122.2	188.8	205.7	258.8	317.3	343.0	363.7	395.9
Norway	NOK	57.2	749.9	1 509.1	2 360.2	2 605.4	3 130.2	3 596.9	3 461.6	4 211.6	5 570.7
Poland	PLN	..	62.7	748.5	1 187.5	1 434.4	1 798.5	2 288.5	2 337.7	2 631.3	3 078.3
Portugal	EUR	0.6	56.0	128.4	175.5	179.6	179.7	214.4	200.5	214.7	239.2
Slovak Republic	EUR	..	10.0	31.7	63.2	68.8	80.1	94.4	93.4	100.3	109.7
Slovenia	EUR	..	0.9	18.9	35.1	36.4	38.9	48.6	47.0	52.3	57.0
Spain	EUR	8.7	328.7	647.9	1 075.5	1 072.7	1 078.1	1 245.5	1 119.0	1 222.3	1 346.4
Sweden	SEK	129.3	1 549.8	2 408.2	3 320.3	3 573.6	4 260.5	5 049.6	5 038.5	5 486.6	5 979.4
Switzerland	CHF	70.1	369.2	471.5	589.1	624.5	668.0	716.9	694.7	731.7	771.2
Türkiye	TRY	0.0	0.5	171.5	887.7	1 167.7	2 350.9	4 311.7	5 048.2	7 248.8	15 006.6
United Kingdom	GBP	36.4	615.7	1 101.1	1 545.8	1 612.4	1 921.0	2 238.3	2 109.6	2 270.2	2 491.2
United States	USD	709.0	5 963.1	10 251.0	14 474.2	15 049.0	18 206.0	21 381.0	21 060.5	23 315.1	25 462.7

.. 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 2023). The GDP for all other years is taken from the OECD National Accounts.
3. The GDP shown for 2022 in Korea is taken from the OECD National Accounts, accessed in October 2023, and is a provisional value.
Source: OECD National Accounts, accessed in October 2023.

StatLink https://stat.link/ul894f

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

		1965	1990	2000	2007	2010	2015	2019	2020	2021	2022p
Australia	AUD	0.9	1.3	1.8	1.2	1.0	1.3	1.4	1.4	1.4	1.4
Austria	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Belgium	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
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	703.3	791.7	759.8	873.3
Colombia	COP	10.5	502.3	2 087.6	2 077.7	1 899.8	2 744.5	3 281.1	3 695.6	3 744.3	4 258.6
Costa Rica	CRC	6.6	91.6	307.4	517.2	521.9	534.6	587.0	584.7	621.4	644.8
Czechia	CZK	..	..	38.6	20.3	19.1	24.6	22.9	23.2	21.7	23.4
Denmark	DKK	6.9	6.2	8.1	5.4	5.6	6.7	6.7	6.5	6.3	7.1
Estonia	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Finland	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
France	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Germany	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Greece	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Hungary	HUF	..	63.2	282.3	183.6	207.8	279.2	290.6	308.0	303.2	372.6
Iceland	ISK	0.4	58.4	78.8	64.1	122.2	131.9	122.6	135.4	127.0	135.3
Ireland	EUR	0.5	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Israel	ILS	0.0	2.0	4.1	4.1	3.7	3.9	3.6	3.4	3.2	3.4
Italy	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Japan	JPY	361.7	142.2	111.2	114.2	85.7	118.0	108.5	107.5	115.2	131.4
Korea	KRW	266.3	708.0	1 130.6	929.5	1 155.4	1 131.3	1 165.3	1 180.1	1 144.5	1 291.4
Latvia	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Lithuania	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Luxembourg	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Mexico	MXN	0.0	2.8	9.5	10.9	12.6	15.9	19.2	21.4	20.2	20.1
Netherlands	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
New Zealand	NZD	0.7	1.7	2.3	1.4	1.3	1.4	1.5	1.5	1.5	1.6
Norway	NOK	7.2	6.3	8.8	5.9	6.0	8.1	8.8	9.4	8.6	9.6
Poland	PLN	0.0	1.0	4.3	2.8	3.0	3.8	3.8	3.9	3.9	4.5
Portugal	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Slovak Republic	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Slovenia	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Spain	EUR	..	0.8	1.1	0.7	0.8	0.9	0.9	0.9	0.8	1.0
Sweden	SEK	5.2	5.9	9.2	6.8	7.2	8.4	9.5	9.2	8.6	10.1
Switzerland	CHF	4.3	1.4	1.7	1.2	1.0	1.0	1.0	0.9	0.9	1.0
Türkiye	TRY	0.0	0.0	0.6	1.3	1.5	2.7	5.7	7.0	8.9	16.6
United Kingdom	GBP	0.4	0.6	0.7	0.5	0.6	0.7	0.8	0.8	0.7	0.8
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/ovne7c

4 Country tables, 1990-2021

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

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 2021. 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	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**116.5**	**214.8**	**356.7**	**590.2**	**680.4**	**28.0**	**30.4**	**25.2**	**28.4**	**29.5**
1000 Taxes on income, profits and capital gains	**66.5**	**124.4**	**202.2**	**347.9**	**418.6**	**16.0**	**17.6**	**14.3**	**16.7**	**18.1**
1100 Of individuals	50.1	81.0	138.2	236.9	265.4	12.1	11.5	9.7	11.4	11.5
1200 Corporate	16.5	43.4	64.0	111.0	153.2	4.0	6.1	4.5	5.3	6.6
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	**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**	**26.4**	**29.4**	**1.7**	**1.4**	**1.3**	**1.3**	**1.3**
4000 Taxes on property	**10.4**	**18.8**	**33.5**	**59.5**	**74.1**	**2.5**	**2.7**	**2.4**	**2.9**	**3.2**
4100 Recurrent taxes on immovable property	6.1	9.1	19.9	34.5	36.5	1.5	1.3	1.4	1.7	1.6
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	25.0	37.6	1.0	1.4	1.0	1.2	1.6
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	**32.4**	**61.9**	**102.6**	**156.4**	**158.4**	**7.8**	**8.8**	**7.2**	**7.5**	**6.9**
5100 Taxes on production, sale, transfer, etc	27.2	56.2	90.8	134.8	134.8	6.6	7.9	6.4	6.5	5.8
5110 General taxes	9.4	25.8	48.1	75.3	77.7	2.3	3.7	3.4	3.6	3.4
5111 Value added taxes	0.0	23.9	46.9	73.3	75.6	0.0	3.4	3.3	3.5	3.3
5120 Taxes on specific goods and services	17.8	30.3	42.7	59.5	57.1	4.3	4.3	3.0	2.9	2.5
5121 Excises	12.0	19.8	26.7	25.5	23.7	2.9	2.8	1.9	1.2	1.0
5200 Taxes on use of goods and perform activities	5.2	5.7	11.7	21.6	23.6	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	11.0	10.4	..	0.0	0.5	0.5	0.5
Transfer component	..	0.0	4.4	7.1	7.0	..	0.0	0.3	0.3	0.3
Tax expenditure component	..	0.2	2.4	3.9	3.4	..	0.0	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 https://oe.cd/full-time-series.

Source: Australian Bureau of Statistics.

StatLink https://stat.link/1hgwbl

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

	Billion AUD					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**92.6**	**175.7**	**285.9**	**477.1**	**547.2**	**22.3**	**24.9**	**20.2**	**22.9**	**23.7**
1000 Taxes on income, profits and capital gains	66.5	124.4	202.2	347.9	418.6	16.0	17.6	14.3	16.7	18.1
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	1.3	0.1	0.5	1.7	1.1	0.3	0.0	0.0	0.1	0.0
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	127.5	127.5	5.9	7.2	5.9	6.1	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	**19.7**	**32.7**	**58.4**	**93.0**	**112.4**	**4.7**	**4.6**	**4.1**	**4.5**	**4.9**
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	5.8	9.5	18.0	24.7	28.3	1.4	1.3	1.3	1.2	1.2
4000 Taxes on property	6.0	12.4	21.0	39.4	53.2	1.4	1.8	1.5	1.9	2.3
5000 Taxes on goods and services	7.9	10.8	19.3	28.9	30.9	1.9	1.5	1.4	1.4	1.3
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**	**20.1**	**20.8**	**1.0**	**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	4.2	6.4	12.4	20.1	20.8	1.0	0.9	0.9	1.0	0.9
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 https://oe.cd/full-time-series.
Source: Australian Bureau of Statistics.

StatLink https://stat.link/hcw7ve

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**54.0**	**90.3**	**121.2**	**160.4**	**175.8**	**39.3**	**42.3**	**41.0**	**42.1**	**43.3**
1000 Taxes on income, profits and capital gains	**13.8**	**25.6**	**34.0**	**44.5**	**51.9**	**10.0**	**12.0**	**11.5**	**11.7**	**12.8**
1100 Of individuals	11.3	19.9	27.1	35.5	39.4	8.2	9.3	9.2	9.3	9.7
1200 Corporate	1.9	4.2	5.5	8.2	11.2	1.4	1.9	1.9	2.1	2.7
1300 Unallocable between 1100 and 1200	0.5	1.5	1.4	0.8	1.3	0.4	0.7	0.5	0.2	0.3
2000 Social security contributions	**17.8**	**30.5**	**41.4**	**59.0**	**62.3**	**12.9**	**14.3**	**14.0**	**15.5**	**15.3**
2100 Employees	7.5	12.5	16.8	23.8	25.0	5.5	5.8	5.7	6.3	6.2
2200 Employers	8.8	14.7	19.4	27.7	29.2	6.4	6.9	6.6	7.3	7.2
2300 Self-employed or non-employed	1.5	3.4	5.2	7.5	8.1	1.1	1.6	1.7	2.0	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**	**10.4**	**11.3**	**2.4**	**2.7**	**2.8**	**2.7**	**2.8**
4000 Taxes on property	**1.5**	**1.2**	**1.6**	**2.2**	**2.6**	**1.1**	**0.6**	**0.5**	**0.6**	**0.6**
4100 Recurrent taxes on immovable property	0.4	0.5	0.7	0.9	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	1.7	0.3	0.3	0.3	0.3	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	**17.0**	**26.5**	**34.7**	**43.5**	**47.0**	**12.4**	**12.4**	**11.7**	**11.4**	**11.6**
5100 Taxes on production, sale, transfer, etc	16.2	24.6	32.1	39.4	42.9	11.8	11.5	10.9	10.3	10.6
5110 General taxes	11.2	16.9	22.7	28.2	30.8	8.2	7.9	7.7	7.4	7.6
5111 Value added taxes	11.2	16.9	22.7	28.2	30.8	8.2	7.9	7.7	7.4	7.6
5120 Taxes on specific goods and services	4.9	7.7	9.4	11.1	12.0	3.5	3.6	3.2	2.9	3.0
5121 Excises	3.3	5.5	6.9	7.2	8.0	2.4	2.6	2.3	1.9	2.0
5200 Taxes on use of goods and perform activities	0.9	1.9	2.6	4.1	4.1	0.6	0.9	0.9	1.1	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	**0.7**	**0.8**	**1.1**	**0.7**	**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	0.0
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	0.4	0.3	0.7	0.8	..	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	0.3	..	..	..	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 https://oe.cd/full-time-series.

Source: Statistics Austria.

StatLink https://stat.link/ivyb6w

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**27.2**	**60.5**	**80.7**	**101.2**	**113.5**	**19.8**	**28.3**	**27.3**	**26.6**	**27.9**
1000 Taxes on income, profits and capital gains	8.6	24.9	33.1	43.3	50.5	6.2	11.7	11.2	11.4	12.4
2000 Social security contributions	2.4	5.1	6.3	8.4	8.9	1.7	2.4	2.1	2.2	2.2
3000 Taxes on payroll and workforce	2.6	3.9	5.8	5.7	6.3	1.9	1.8	1.9	1.5	1.5
4000 Taxes on property	0.9	0.7	0.9	1.4	1.7	0.6	0.3	0.3	0.4	0.4
5000 Taxes on goods and services	12.3	25.3	33.7	42.0	45.5	8.9	11.8	11.4	11.0	11.2
6000 Other taxes	0.5	0.6	0.9	0.5	0.6	0.4	0.3	0.3	0.1	0.1
State/Regional										
Total tax revenue	**5.8**	**1.4**	**2.0**	**3.3**	**3.5**	**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	1.4	2.0	0.3	0.3	0.3	0.3
2000 Social security contributions	0.2	0.4	0.5	0.4	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	2.7	0.2	0.3	0.4	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**	**5.1**	**5.3**	**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	3.7	3.9	0.5	0.8	0.8	1.0	1.0
4000 Taxes on property	0.5	0.5	0.6	0.8	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	0.3	1.5	0.3	0.1	0.1	0.1
6000 Other taxes	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**15.0**	**24.8**	**34.4**	**50.0**	**52.7**	**10.9**	**11.6**	**11.6**	**13.1**	**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	15.0	24.8	34.4	50.0	52.7	10.9	11.6	11.6	13.1	13.0
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: 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 https://oe.cd/full-time-series.
Source: Statistics Austria.

StatLink https://stat.link/lt2rwx

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**70.4**	**112.4**	**155.7**	**194.3**	**213.7**	**41.4**	**43.8**	**42.9**	**42.3**	**42.5**
1000 Taxes on income, profits and capital gains	**26.0**	**43.4**	**53.2**	**69.2**	**76.3**	**15.3**	**16.9**	**14.7**	**15.0**	**15.2**
1100 Of individuals	22.5	35.3	44.0	54.1	57.0	13.2	13.8	12.1	11.8	11.3
1200 Corporate	3.4	8.1	9.2	15.0	19.2	2.0	3.1	2.5	3.3	3.8
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**	**62.1**	**65.5**	**13.7**	**13.5**	**13.9**	**13.5**	**13.0**
2100 Employees	7.2	10.9	15.0	18.8	19.8	4.2	4.3	4.1	4.1	3.9
2200 Employers	14.7	20.8	30.9	37.2	39.3	8.6	8.1	8.5	8.1	7.8
2300 Self-employed or non-employed	1.5	2.9	4.6	6.1	6.3	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**	**15.6**	**18.0**	**1.6**	**2.1**	**3.1**	**3.4**	**3.6**
4100 Recurrent taxes on immovable property	0.6	1.2	4.6	6.1	6.2	0.4	0.5	1.3	1.3	1.2
4200 Recurrent taxes on net wealth	0.0	0.1	0.2	1.0	1.0	0.0	0.0	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.5	1.1	2.3	3.0	3.7	0.3	0.4	0.6	0.6	0.7
4400 Taxes on financial and capital transactions	1.5	2.7	3.5	5.0	5.9	0.9	1.0	1.0	1.1	1.2
4500 Non-recurrent taxes	0.0	0.1	0.3	0.3	0.4	0.0	0.0	0.1	0.1	0.1
4600 Other recurrent taxes on property	0.1	0.2	0.3	0.3	0.7	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	**18.4**	**29.1**	**40.7**	**47.4**	**53.9**	**10.8**	**11.3**	**11.2**	**10.3**	**10.7**
5100 Taxes on production, sale, transfer, etc	17.4	27.0	38.3	44.7	51.1	10.2	10.5	10.5	9.7	10.2
5110 General taxes	11.6	18.2	25.5	29.3	34.6	6.8	7.1	7.0	6.4	6.9
5111 Value added taxes	11.5	18.1	25.3	29.1	34.3	6.8	7.1	7.0	6.3	6.8
5120 Taxes on specific goods and services	5.8	8.7	12.8	15.4	16.4	3.4	3.4	3.5	3.3	3.3
5121 Excises	3.5	5.7	7.8	9.0	9.9	2.0	2.2	2.1	2.0	2.0
5200 Taxes on use of goods and perform activities	1.0	2.1	2.4	2.7	2.8	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	1.4	1.1	..	..	0.3	0.3	0.2
Transfer component	..	..	0.4	0.4	0.3	..	..	0.1	0.1	0.1
Tax expenditure component	..	..	0.6	1.1	0.8	..	..	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	1.8	2.0	0.6	0.4	0.4	0.4	0.4
Customs duties	..	1.0	1.2	1.5	1.6	..	0.4	0.3	0.3	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 https://oe.cd/full-time-series.

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

StatLink https://stat.link/4fw9bo

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**42.5**	**69.4**	**87.8**	**96.2**	**111.9**	**25.0**	**27.1**	**24.2**	**20.9**	**22.3**
1000 Taxes on income, profits and capital gains	23.9	39.6	49.3	53.7	62.8	14.0	15.4	13.6	11.7	12.5
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	2.1	2.6	0.6	0.9	0.3	0.4	0.5
5000 Taxes on goods and services	16.7	26.3	35.0	40.4	46.4	9.8	10.2	9.7	8.8	9.2
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	**1.2**	**2.4**	**8.1**	**21.5**	**21.8**	**0.7**	**1.0**	**2.2**	**4.7**	**4.3**
1000 Taxes on income, profits and capital gains	0.0	0.1	0.0	10.6	9.1	0.0	0.0	0.0	2.3	1.8
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	7.6	9.3	0.5	0.7	1.5	1.7	1.9
5000 Taxes on goods and services	0.2	0.5	2.4	3.0	3.1	0.1	0.2	0.7	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
Local government										
Total tax revenue	**3.1**	**4.6**	**7.9**	**9.9**	**9.5**	**1.8**	**1.8**	**2.2**	**2.2**	**1.9**
1000 Taxes on income, profits and capital gains	2.1	3.1	2.9	3.7	3.1	1.2	1.2	0.8	0.8	0.6
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	5.6	5.8	0.3	0.4	1.2	1.2	1.1
5000 Taxes on goods and services	0.3	0.4	0.6	0.6	0.7	0.2	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
Social Security Funds										
Total tax revenue	**22.7**	**34.9**	**50.7**	**64.9**	**68.5**	**13.4**	**13.6**	**14.0**	**14.1**	**13.6**
1000 Taxes on income, profits and capital gains	0.0	0.6	1.0	1.2	1.3	0.0	0.2	0.3	0.3	0.3
2000 Social security contributions	22.4	33.3	48.0	61.8	65.1	13.2	13.0	13.2	13.4	13.0
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	0.2	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	1.6	1.8	0.1	0.3	0.4	0.3	0.3
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 https://oe.cd/full-time-series.
Source: Institute for National Accounts; Federal Ministry of Finance.

StatLink https://stat.link/8hbxn3

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

	Billion CAD					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**244.2**	**390.2**	**516.6**	**766.8**	**851.2**	**35.1**	**34.7**	**31.0**	**34.7**	**33.9**
1000 Taxes on income, profits and capital gains	**118.6**	**195.3**	**241.0**	**390.9**	**433.9**	**17.0**	**17.4**	**14.5**	**17.7**	**17.3**
1100 Of individuals	99.7	143.7	180.9	286.8	309.2	14.3	12.8	10.9	13.0	12.3
1200 Corporate	17.2	47.6	54.1	96.6	114.8	2.5	4.2	3.2	4.4	4.6
1300 Unallocable between 1100 and 1200	1.7	4.0	6.0	7.5	10.0	0.2	0.4	0.4	0.3	0.4
2000 Social security contributions	**29.7**	**53.1**	**76.8**	**107.7**	**118.9**	**4.3**	**4.7**	**4.6**	**4.9**	**4.7**
2100 Employees	10.6	21.4	30.6	44.4	49.4	1.5	1.9	1.8	2.0	2.0
2200 Employers	18.4	30.3	43.5	59.3	65.0	2.7	2.7	2.6	2.7	2.6
2300 Self-employed or non-employed	0.6	1.4	2.6	4.0	4.5	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**	**17.2**	**18.8**	**0.8**	**0.7**	**0.6**	**0.8**	**0.7**
4000 Taxes on property	**24.5**	**37.2**	**63.7**	**89.7**	**96.2**	**3.5**	**3.3**	**3.8**	**4.1**	**3.8**
4100 Recurrent taxes on immovable property	20.2	30.2	51.7	72.1	74.1	2.9	2.7	3.1	3.3	3.0
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	0.4	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	3.1	8.0	11.4	0.0	0.0	0.2	0.4	0.5
4500 Non-recurrent taxes	2.4	2.7	7.3	8.8	9.8	0.3	0.2	0.4	0.4	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**	**160.4**	**182.5**	**9.1**	**8.4**	**7.4**	**7.3**	**7.3**
5100 Taxes on production, sale, transfer, etc	59.6	88.9	116.2	149.9	169.7	8.6	7.9	7.0	6.8	6.8
5110 General taxes	34.5	55.3	72.1	101.0	114.3	5.0	4.9	4.3	4.6	4.6
5111 Value added taxes	0.0	35.9	70.7	99.5	111.5	0.0	3.2	4.2	4.5	4.4
5120 Taxes on specific goods and services	25.2	33.6	44.0	48.9	55.5	3.6	3.0	2.6	2.2	2.2
5121 Excises	14.5	18.4	23.3	27.5	29.7	2.1	1.6	1.4	1.2	1.2
5200 Taxes on use of goods and perform activities	3.5	5.6	7.6	10.4	12.8	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**	**0.9**	**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	13.1	18.4	..	0.3	0.7	0.6	0.7
Transfer component	..	3.1	10.2	11.8	16.1	..	0.3	0.6	0.5	0.6
Tax expenditure component	..	0.3	0.9	1.3	2.3	..	0.0	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 https://oe.cd/full-time-series.

Source: Statistics Canada.

StatLink https://stat.link/rlgd6j

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

	Billion CAD					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**101.7**	**184.4**	**212.8**	**320.9**	**354.8**	**14.6**	**16.4**	**12.8**	**14.5**	**14.1**
1000 Taxes on income, profits and capital gains	73.6	126.3	148.7	238.5	261.5	10.6	11.2	8.9	10.8	10.4
2000 Social security contributions	0.0	18.8	17.9	22.6	24.0	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	59.7	69.3	4.0	3.5	2.8	2.7	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
State/Regional										
Total tax revenue	**89.3**	**148.2**	**201.1**	**297.9**	**336.7**	**12.8**	**13.2**	**12.1**	**13.5**	**13.4**
1000 Taxes on income, profits and capital gains	44.9	69.0	92.2	152.4	172.4	6.5	6.1	5.5	6.9	6.9
2000 Social security contributions	0.0	8.3	11.7	13.6	14.2	0.0	0.7	0.7	0.6	0.6
3000 Taxes on payroll and workforce	5.5	8.0	10.8	17.2	18.8	0.8	0.7	0.6	0.8	0.7
4000 Taxes on property	4.2	8.4	9.8	15.3	19.5	0.6	0.7	0.6	0.7	0.8
5000 Taxes on goods and services	34.6	54.5	76.7	99.5	111.8	5.0	4.8	4.6	4.5	4.5
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	**23.5**	**31.5**	**55.4**	**76.5**	**79.0**	**3.4**	**2.8**	**3.3**	**3.5**	**3.1**
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	20.3	28.8	53.9	74.5	76.7	2.9	2.6	3.2	3.4	3.1
5000 Taxes on goods and services	0.4	0.6	0.9	1.2	1.4	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	2.9	2.2	0.6	0.9	0.9	0.4	0.2	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**29.7**	**26.0**	**47.2**	**71.4**	**80.8**	**4.3**	**2.3**	**2.8**	**3.2**	**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	71.4	80.8	4.3	2.3	2.8	3.2	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 https://oe.cd/full-time-series.
Source: Statistics Canada.

StatLink https://stat.link/d24npi

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

	Billion CLP					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**1 777.2**	**7 902.0**	**21 845.7**	**38 817.2**	**53 463.3**	**16.8**	**18.7**	**19.7**	**19.3**	**22.2**
1000 Taxes on income, profits and capital gains	**413.0**	**1 841.6**	**8 329.1**	**12 540.3**	**20 456.9**	**3.9**	**4.4**	**7.5**	**6.2**	**8.5**
1100 Of individuals	99.2	604.1	1 492.8	3 976.0	5 780.4	0.9	1.4	1.3	2.0	2.4
1200 Corporate	219.6	882.9	4 448.7	9 429.8	9 145.9	2.1	2.1	4.0	4.7	3.8
1300 Unallocable between 1100 and 1200	94.2	354.6	2 387.5	-865.5	5 530.6	0.9	0.8	2.2	-0.4	2.3
2000 Social security contributions	**159.6**	**576.8**	**1 494.0**	**3 104.9**	**2 815.1**	**1.5**	**1.4**	**1.3**	**1.5**	**1.2**
2100 Employees	154.0	553.9	1 433.2	2 994.0	2 686.0	1.5	1.3	1.3	1.5	1.1
2200 Employers	5.5	22.8	60.8	110.8	129.1	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**	**2 071.9**	**2 606.9**	**1.0**	**1.3**	**0.8**	**1.0**	**1.1**
4100 Recurrent taxes on immovable property	60.0	302.2	662.4	1 562.3	1 724.3	0.6	0.7	0.6	0.8	0.7
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	3.4	10.9	39.3	155.4	291.8	0.0	0.0	0.0	0.1	0.1
4400 Taxes on financial and capital transactions	45.9	240.9	196.9	354.2	590.8	0.4	0.6	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	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**	**21 275.1**	**28 370.0**	**10.6**	**11.9**	**10.1**	**10.6**	**11.8**
5100 Taxes on production, sale, transfer, etc	1 074.0	4 789.8	10 532.9	19 614.2	26 629.4	10.1	11.3	9.5	9.7	11.1
5110 General taxes	664.4	3 306.4	8 399.9	15 963.0	22 785.9	6.3	7.8	7.6	7.9	9.5
5111 Value added taxes	664.4	3 306.4	8 399.9	15 963.0	22 785.9	6.3	7.8	7.6	7.9	9.5
5120 Taxes on specific goods and services	409.6	1 483.5	2 133.0	3 651.2	3 843.5	3.9	3.5	1.9	1.8	1.6
5121 Excises	166.0	816.2	1 561.2	2 900.2	2 800.4	1.6	1.9	1.4	1.4	1.2
5200 Taxes on use of goods and perform activities	44.7	251.9	652.3	1 660.9	1 740.6	0.4	0.6	0.6	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	0.0	0.0
6000 Other taxes	**-23.4**	**-112.2**	**-61.1**	**-175.0**	**-785.6**	**-0.2**	**-0.3**	**-0.1**	**-0.1**	**-0.3**
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.0	0.0	0.0	298.0	279.4	0.0	0.0	0.0	0.1	0.1
Transfer component	..	..	..	223.0	215.8	..	..	..	0.1	0.1
Tax expenditure component	..	..	..	74.9	63.5	..	..	..	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 https://oe.cd/full-time-series.

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

StatLink https://stat.link/8v42er

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

	Billion CLP					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**1 579.7**	**6 936.8**	**19 214.8**	**32 833.3**	**47 410.5**	**14.9**	**16.4**	**17.3**	**16.3**	**19.7**
1000 Taxes on income, profits and capital gains	413.0	1 841.6	8 329.1	12 540.3	20 456.9	3.9	4.4	7.5	6.2	8.5
2000 Social security contributions	66.7	232.7	371.4	510.8	511.5	0.6	0.6	0.3	0.3	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	59.7	255.4	245.0	535.0	909.0	0.6	0.6	0.2	0.3	0.4
5000 Taxes on goods and services	1 063.7	4 719.3	10 330.4	19 422.1	26 318.6	10.0	11.2	9.3	9.6	10.9
6000 Other taxes	-23.4	-112.2	-61.1	-175.0	-785.6	-0.2	-0.3	-0.1	-0.1	-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	**104.7**	**621.2**	**1 508.3**	**3 389.9**	**3 749.3**	**1.0**	**1.5**	**1.4**	**1.7**	**1.6**
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	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	1 537.0	1 697.9	0.5	0.7	0.6	0.8	0.7
5000 Taxes on goods and services	55.0	322.5	854.8	1 853.0	2 051.4	0.5	0.8	0.8	0.9	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**	**2 594.0**	**2 303.6**	**0.9**	**0.8**	**1.0**	**1.3**	**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	92.8	344.0	1 122.6	2 594.0	2 303.6	0.9	0.8	1.0	1.3	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	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 https://oe.cd/full-time-series.

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

StatLink https://stat.link/w97pdb

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

	Billion COP					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**2 579.4**	**30 598.6**	**98 455.3**	**187 664.6**	**229 480.8**	**11.3**	**15.7**	**18.1**	**18.8**	**19.2**
1000 Taxes on income, profits and capital gains	**771.7**	**7 103.5**	**26 218.9**	**61 812.5**	**73 222.9**	**3.4**	**3.6**	**4.8**	**6.2**	**6.1**
1100 Of individuals	47.2	1 499.3	5 192.4	14 327.9	15 758.0	0.2	0.8	1.0	1.4	1.3
1200 Corporate	359.8	5 119.8	20 405.2	43 259.8	54 418.7	1.6	2.6	3.8	4.3	4.6
1300 Unallocable between 1100 and 1200	364.7	484.4	621.3	4 224.9	3 046.1	1.6	0.2	0.1	0.4	0.3
2000 Social security contributions	**203.6**	**4 989.0**	**11 478.1**	**18 615.4**	**22 844.4**	**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	18 615.4	22 844.4	0.9	2.6	2.1	1.9	1.9
3000 Taxes on payroll and workforce	**0.0**	**1 286.8**	**4 022.5**	**3 670.5**	**3 927.1**	**0.0**	**0.7**	**0.7**	**0.4**	**0.3**
4000 Taxes on property	**56.2**	**2 027.7**	**8 535.2**	**18 167.4**	**20 048.8**	**0.2**	**1.0**	**1.6**	**1.8**	**1.7**
4100 Recurrent taxes on immovable property	56.2	991.1	3 338.9	9 109.6	9 040.0	0.2	0.5	0.6	0.9	0.8
4200 Recurrent taxes on net wealth	0.0	0.0	1 970.5	957.1	1 032.1	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	7 476.3	9 831.2	0.0	0.5	0.6	0.7	0.8
4500 Non-recurrent taxes	0.0	0.0	0.0	624.3	145.6	0.0	0.0	0.0	0.1	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	**1 388.7**	**14 180.5**	**44 411.6**	**77 752.5**	**99 265.4**	**6.1**	**7.3**	**8.2**	**7.8**	**8.3**
5100 Taxes on production, sale, transfer, etc	1 388.7	14 048.7	44 038.1	75 960.4	97 222.3	6.1	7.2	8.1	7.6	8.2
5110 General taxes	672.4	9 585.9	33 333.8	62 866.7	80 101.3	3.0	4.9	6.1	6.3	6.7
5111 Value added taxes	583.1	8 445.8	28 811.7	53 912.6	69 883.4	2.6	4.3	5.3	5.4	5.9
5120 Taxes on specific goods and services	716.3	4 462.8	10 704.3	13 093.7	17 121.0	3.2	2.3	2.0	1.3	1.4
5121 Excises	404.7	2 718.7	6 052.3	10 159.9	12 906.4	1.8	1.4	1.1	1.0	1.1
5200 Taxes on use of goods and perform activities	0.0	131.8	373.6	1 792.2	2 043.1	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**	**7 646.3**	**10 172.3**	**0.7**	**0.5**	**0.7**	**0.8**	**0.9**
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 https://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/72a8us

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

	Billion COP					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**1 885.9**	**21 016.3**	**71 304.3**	**134 938.4**	**166 725.8**	**8.3**	**10.8**	**13.1**	**13.5**	**14.0**
1000 Taxes on income, profits and capital gains	771.7	7 103.5	26 218.9	61 812.5	73 222.9	3.4	3.6	4.8	6.2	6.1
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	1 286.8	4 022.5	3 670.5	3 927.1	0.0	0.7	0.7	0.4	0.3
4000 Taxes on property	0.0	1 036.6	5 196.3	9 057.8	11 008.8	0.0	0.5	1.0	0.9	0.9
5000 Taxes on goods and services	1 035.9	11 108.6	35 382.9	60 110.7	78 060.1	4.6	5.7	6.5	6.0	6.5
6000 Other taxes	78.3	480.8	483.8	286.9	506.9	0.3	0.2	0.1	0.0	0.0
State/Regional										
Total tax revenue	**263.4**	**1 723.2**	**4 781.3**	**9 095.0**	**11 699.6**	**1.2**	**0.9**	**0.9**	**0.9**	**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	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	6 575.4	8 435.8	1.2	0.8	0.6	0.7	0.7
6000 Other taxes	0.0	241.5	1 375.0	2 519.6	3 263.7	0.0	0.1	0.3	0.3	0.3
Local government										
Total tax revenue	**226.5**	**2 870.1**	**10 891.7**	**25 015.8**	**28 211.1**	**1.0**	**1.5**	**2.0**	**2.5**	**2.4**
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	56.2	991.1	3 338.9	9 109.6	9 040.0	0.2	0.5	0.6	0.9	0.8
5000 Taxes on goods and services	89.3	1 590.1	5 622.5	11 066.4	12 769.5	0.4	0.8	1.0	1.1	1.1
6000 Other taxes	81.0	288.9	1 930.3	4 839.8	6 401.7	0.4	0.1	0.4	0.5	0.5
Social Security Funds										
Total tax revenue	**203.6**	**4 989.0**	**11 478.1**	**18 615.4**	**22 844.4**	**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	18 615.4	22 844.4	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 https://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/qjztyn

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

	Billion CRC					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**117.7**	**978.1**	**4 382.4**	**8 235.5**	**10 019.3**	**22.4**	**21.1**	**22.1**	**22.6**	**25.0**
1000 Taxes on income, profits and capital gains	**11.8**	**128.8**	**748.1**	**1 651.2**	**2 063.8**	**2.3**	**2.8**	**3.8**	**4.5**	**5.1**
1100 Of individuals	..	..	202.8	556.1	622.8	..	..	1.0	1.5	1.6
1200 Corporate	..	..	450.3	692.6	970.5	..	..	2.3	1.9	2.4
1300 Unallocable between 1100 and 1200	11.8	128.8	94.9	402.6	470.5	2.3	2.8	0.5	1.1	1.2
2000 Social security contributions	**34.0**	**297.1**	**1 450.5**	**2 971.6**	**3 605.7**	**6.5**	**6.4**	**7.3**	**8.1**	**9.0**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	3.4	37.3	207.2	387.8	389.2	0.7	0.8	1.0	1.1	1.0
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	30.5	259.8	1 243.3	2 583.7	3 216.5	5.8	5.6	6.3	7.1	8.0
3000 Taxes on payroll and workforce	**7.6**	**61.8**	**260.7**	**537.7**	**569.3**	**1.4**	**1.3**	**1.3**	**1.5**	**1.4**
4000 Taxes on property	**1.6**	**8.4**	**63.7**	**162.9**	**208.5**	**0.3**	**0.2**	**0.3**	**0.4**	**0.5**
4100 Recurrent taxes on immovable property	1.2	5.4	49.0	127.6	150.3	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	35.3	58.2	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**	**2 745.1**	**3 488.5**	**10.2**	**9.9**	**8.9**	**7.5**	**8.7**
5100 Taxes on production, sale, transfer, etc	49.9	425.7	1 600.3	2 500.5	3 150.4	9.5	9.2	8.1	6.9	7.9
5110 General taxes	21.3	222.8	920.3	1 649.5	2 065.6	4.1	4.8	4.6	4.5	5.1
5111 Value added taxes	21.3	222.8	920.3	1 623.7	2 040.0	4.1	4.8	4.6	4.4	5.1
5120 Taxes on specific goods and services	28.5	202.9	680.0	851.0	1 084.8	5.4	4.4	3.4	2.3	2.7
5121 Excises	11.1	157.2	523.6	688.8	863.1	2.1	3.4	2.6	1.9	2.2
5200 Taxes on use of goods and perform activities	3.6	31.1	166.6	244.6	338.1	0.7	0.7	0.8	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	**9.3**	**25.2**	**92.5**	**167.0**	**83.3**	**1.8**	**0.5**	**0.5**	**0.5**	**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 https://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/c45wah

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

	Billion CRC					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**75.0**	**619.3**	**2 616.6**	**4 549.0**	**6 016.8**	**14.3**	**13.4**	**13.2**	**12.5**	**15.0**
1000 Taxes on income, profits and capital gains	11.8	128.8	748.1	1 651.2	2 063.8	2.3	2.8	3.8	4.5	5.1
2000 Social security contributions	1.3	18.7	61.2	79.4	469.2	0.3	0.4	0.3	0.2	1.2
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	40.0	63.3	0.1	0.1	0.1	0.1	0.2
5000 Taxes on goods and services	52.2	444.9	1 696.6	2 611.5	3 337.3	9.9	9.6	8.6	7.2	8.3
6000 Other taxes	9.3	24.0	92.5	166.9	83.2	1.8	0.5	0.5	0.5	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**	**18.6**	**115.8**	**256.7**	**296.6**	**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	123.0	145.2	0.2	0.1	0.2	0.3	0.4
5000 Taxes on goods and services	1.3	12.0	70.3	133.6	151.3	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**	**3 429.8**	**3 705.9**	**7.7**	**7.4**	**8.3**	**9.4**	**9.2**
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	32.6	278.4	1 389.3	2 892.2	3 136.5	6.2	6.0	7.0	7.9	7.8
3000 Taxes on payroll and workforce	7.6	61.8	260.7	537.7	569.3	1.4	1.3	1.3	1.5	1.4
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 https://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/en8xp6

Table 4.15. Czechia, tax revenue and % of GDP by selected tax category

	Billion CZK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**..**	**771.6**	**1 286.9**	**1 984.3**	**2 122.3**	**..**	**32.3**	**32.2**	**34.8**	**34.7**
1000 Taxes on income, profits and capital gains	**..**	**175.8**	**259.9**	**455.0**	**440.6**	**..**	**7.4**	**6.5**	**8.0**	**7.2**
1100 Of individuals	..	99.7	131.7	268.4	198.2	..	4.2	3.3	4.7	3.2
1200 Corporate	..	76.2	128.2	186.6	242.4	..	3.2	3.2	3.3	4.0
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**	**901.7**	**1 004.8**	**..**	**14.3**	**14.4**	**15.8**	**16.4**
2100 Employees	..	77.3	116.8	187.7	201.0	..	3.2	2.9	3.3	3.3
2200 Employers	..	220.2	363.1	573.8	618.3	..	9.2	9.1	10.0	10.1
2300 Self-employed or non-employed	..	44.1	96.1	140.2	185.6	..	1.8	2.4	2.5	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
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**	**11.6**	**11.9**	**..**	**0.5**	**0.4**	**0.2**	**0.2**
4100 Recurrent taxes on immovable property	..	4.5	8.8	11.6	11.9	..	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	0.0	0.1	..	0.2	0.2	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	**..**	**243.0**	**434.4**	**615.9**	**664.7**	**..**	**10.2**	**10.9**	**10.8**	**10.9**
5100 Taxes on production, sale, transfer, etc	..	226.4	408.6	588.3	636.0	..	9.5	10.2	10.3	10.4
5110 General taxes	..	141.2	263.5	422.5	463.5	..	5.9	6.6	7.4	7.6
5111 Value added taxes	..	141.2	263.5	422.5	463.5	..	5.9	6.6	7.4	7.6
5120 Taxes on specific goods and services	..	85.1	145.2	165.9	172.5	..	3.6	3.6	2.9	2.8
5121 Excises	..	71.4	138.4	157.4	161.6	..	3.0	3.5	2.8	2.6
5200 Taxes on use of goods and perform activities	..	16.6	25.7	27.5	28.7	..	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	38.9	41.1	..	0.0	0.6	0.7	0.7
Transfer component	..	..	7.8	9.6	11.4	..	..	0.2	0.2	0.2
Tax expenditure component	..	..	17.9	29.3	29.7	..	..	0.4	0.5	0.5
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	..	6.6	8.1	10.7	..	..	0.2	0.1	0.2
Customs duties	..	..	6.6	8.1	10.7	..	..	0.2	0.1	0.2
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. 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 https://oe.cd/full-time-series.

Source: Ministry of Finance, Tax Analyses Department.

StatLink https://stat.link/39datg

Table 4.16. Czechia, tax revenue and % of GDP by level of government and main taxes

	Billion CZK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**..**	**423.4**	**687.3**	**1 054.6**	**1 086.7**	**..**	**17.7**	**17.2**	**18.5**	**17.8**
1000 Taxes on income, profits and capital gains	..	175.8	259.9	455.0	440.6	..	7.4	6.5	8.0	7.2
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	0.0	0.1	..	0.3	0.2	0.0	0.0
5000 Taxes on goods and services	..	241.0	419.6	599.4	645.8	..	10.1	10.5	10.5	10.6
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**	**19.9**	**20.1**	**..**	**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	11.6	11.8	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	2.0	8.2	8.4	8.3	..	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**	**901.7**	**1 004.8**	**..**	**14.3**	**14.4**	**15.8**	**16.4**
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	341.5	576.0	901.7	1 004.8	..	14.3	14.4	15.8	16.4
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	..	0.0	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 https://oe.cd/full-time-series.
Source: Ministry of Finance, Tax Analyses Department.

StatLink https://stat.link/dj7pfr

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

	Billion DKK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**379.8**	**622.0**	**810.5**	**1 096.7**	**1 209.6**	**44.4**	**46.9**	**44.8**	**47.3**	**47.4**
1000 Taxes on income, profits and capital gains	**232.3**	**382.0**	**498.8**	**709.8**	**803.4**	**27.2**	**28.8**	**27.5**	**30.6**	**31.5**
1100 Of individuals	205.1	327.3	421.3	593.8	638.8	24.0	24.7	23.3	25.6	25.0
1200 Corporate	14.7	42.3	41.1	67.7	100.8	1.7	3.2	2.3	2.9	4.0
1300 Unallocable between 1100 and 1200	12.6	12.4	36.5	48.3	63.8	1.5	0.9	2.0	2.1	2.5
2000 Social security contributions	**0.1**	**8.5**	**1.8**	**1.4**	**1.5**	**0.0**	**0.6**	**0.1**	**0.1**	**0.1**
2100 Employees	0.1	8.2	0.9	0.8	0.7	0.0	0.6	0.0	0.0	0.0
2200 Employers	0.0	0.2	0.9	0.6	0.8	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**	**4.2**	**6.6**	**0.3**	**0.2**	**0.2**	**0.2**	**0.3**
4000 Taxes on property	**16.3**	**20.7**	**33.5**	**45.6**	**47.1**	**1.9**	**1.6**	**1.9**	**2.0**	**1.8**
4100 Recurrent taxes on immovable property	8.9	13.6	24.2	31.6	32.4	1.0	1.0	1.3	1.4	1.3
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	6.7	6.1	0.3	0.2	0.2	0.3	0.2
4400 Taxes on financial and capital transactions	4.2	4.2	5.7	7.4	8.6	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**	**335.4**	**350.7**	**15.0**	**15.7**	**15.0**	**14.5**	**13.8**
5100 Taxes on production, sale, transfer, etc	122.7	197.3	252.3	310.8	326.9	14.3	14.9	13.9	13.4	12.8
5110 General taxes	79.7	121.2	169.6	227.6	243.7	9.3	9.1	9.4	9.8	9.6
5111 Value added taxes	71.2	121.2	169.6	227.6	243.7	8.3	9.1	9.4	9.8	9.6
5120 Taxes on specific goods and services	43.0	76.0	82.7	83.2	83.2	5.0	5.7	4.6	3.6	3.3
5121 Excises	38.3	69.0	74.0	75.5	74.4	4.5	5.2	4.1	3.3	2.9
5200 Taxes on use of goods and perform activities	4.4	7.5	14.7	15.0	13.8	0.5	0.6	0.8	0.6	0.5
5300 Unallocable between 5100 and 5200	1.6	3.4	4.9	9.6	10.0	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	3.0	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	3.7	0.3	0.2	0.2	0.1	0.1
Customs duties	1.8	2.3	3.2	3.1	3.7	0.2	0.2	0.2	0.1	0.1
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. 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 https://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/bd9wnv

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

	Billion DKK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**259.5**	**420.6**	**589.0**	**798.4**	**894.3**	**30.3**	**31.7**	**32.5**	**34.4**	**35.1**
1000 Taxes on income, profits and capital gains	123.4	203.9	305.7	446.8	525.0	14.4	15.4	16.9	19.2	20.6
2000 Social security contributions	0.1	1.4	0.9	0.8	0.7	0.0	0.1	0.1	0.0	0.0
3000 Taxes on payroll and workforce	2.5	2.3	4.2	4.2	6.6	0.3	0.2	0.2	0.2	0.3
4000 Taxes on property	7.6	7.2	9.4	14.1	14.7	0.9	0.5	0.5	0.6	0.6
5000 Taxes on goods and services	126.0	205.5	268.7	332.3	347.0	14.7	15.5	14.8	14.3	13.6
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**	**294.6**	**310.8**	**13.8**	**14.4**	**12.0**	**12.7**	**12.2**
1000 Taxes on income, profits and capital gains	108.9	178.1	193.1	263.0	278.4	12.7	13.4	10.7	11.3	10.9
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	8.7	13.6	24.2	31.6	32.4	1.0	1.0	1.3	1.4	1.3
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**	**0.6**	**0.8**	**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	0.6	0.8	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 https://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/8e16hj

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**..**	**1.9**	**4.9**	**9.1**	**10.5**	**..**	**31.1**	**33.2**	**33.3**	**33.5**
1000 Taxes on income, profits and capital gains	**..**	**0.5**	**1.0**	**2.1**	**2.6**	**..**	**7.7**	**6.6**	**7.7**	**8.4**
1100 Of individuals	..	0.4	0.8	1.7	2.1	..	6.8	5.3	6.0	6.8
1200 Corporate	..	0.1	0.2	0.4	0.5	..	0.9	1.3	1.6	1.5
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**	**3.7**	**..**	**10.9**	**12.7**	**12.1**	**11.6**
2100 Employees	..	0.0	0.1	0.1	0.2	..	0.0	0.8	0.5	0.5
2200 Employers	..	0.7	1.7	3.0	3.3	..	10.7	11.8	10.8	10.4
2300 Self-employed or non-employed	..	0.0	0.0	0.2	0.2	..	0.2	0.1	0.8	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	**..**	**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**	**3.6**	**4.2**	**..**	**12.1**	**13.5**	**13.3**	**13.4**
5100 Taxes on production, sale, transfer, etc	..	0.7	1.9	3.4	4.0	..	11.7	13.1	12.5	12.7
5110 General taxes	..	0.5	1.3	2.4	2.9	..	8.4	8.6	8.9	9.1
5111 Value added taxes	..	0.5	1.3	2.4	2.9	..	8.4	8.5	8.9	9.1
5120 Taxes on specific goods and services	..	0.2	0.7	1.0	1.1	..	3.3	4.6	3.6	3.6
5121 Excises	..	0.2	0.6	0.9	1.0	..	3.0	4.2	3.3	3.1
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.2	0.2	..	0.4	0.4	0.7	0.6
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	0.0	0.1	..	..	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 https://oe.cd/full-time-series.

Source: Statistics Estonia.

StatLink https://stat.link/aqi2m7

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**..**	**1.6**	**3.9**	**7.4**	**8.7**	**..**	**26.3**	**26.7**	**27.0**	**27.5**
1000 Taxes on income, profits and capital gains	..	0.5	1.0	2.1	2.6	..	7.7	6.6	7.7	8.4
2000 Social security contributions	..	0.4	1.0	1.7	1.9	..	6.6	6.8	6.4	6.1
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	..	0.7	2.0	3.6	4.1	..	12.0	13.2	13.0	13.1
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**	**0.2**
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	..	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**	**1.6**	**1.7**	**..**	**4.3**	**5.9**	**5.8**	**5.5**
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	..	0.3	0.9	1.6	1.7	..	4.3	5.9	5.8	5.5
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: 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 https://oe.cd/full-time-series.

Source: Statistics Estonia.

StatLink https://stat.link/ixr6qs

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**39.1**	**62.4**	**76.3**	**99.6**	**108.3**	**42.9**	**45.8**	**40.6**	**41.8**	**43.2**
1000 Taxes on income, profits and capital gains	**15.3**	**26.9**	**27.1**	**35.0**	**39.1**	**16.8**	**19.7**	**14.4**	**14.7**	**15.6**
1100 Of individuals	13.6	19.1	22.5	29.9	32.3	14.9	14.0	12.0	12.5	12.9
1200 Corporate	1.8	7.8	4.6	5.1	6.8	1.9	5.7	2.4	2.1	2.7
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**	**27.3**	**30.2**	**11.0**	**11.5**	**12.0**	**11.5**	**12.0**
2100 Employees	1.2	2.9	4.7	8.6	9.1	1.3	2.1	2.5	3.6	3.6
2200 Employers	8.1	11.6	16.0	16.7	18.9	8.9	8.5	8.5	7.0	7.5
2300 Self-employed or non-employed	0.7	1.3	1.9	2.1	2.2	0.8	0.9	1.0	0.9	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**	**3.6**	**3.8**	**1.1**	**1.1**	**1.1**	**1.5**	**1.5**
4100 Recurrent taxes on immovable property	0.1	0.6	1.2	2.0	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	0.8	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	0.8	1.0	0.8	0.3	0.3	0.3	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	**12.7**	**18.2**	**24.4**	**33.7**	**35.1**	**14.0**	**13.4**	**13.0**	**14.1**	**14.0**
5100 Taxes on production, sale, transfer, etc	12.6	17.8	23.6	32.2	33.7	13.8	13.0	12.6	13.5	13.4
5110 General taxes	7.5	10.9	15.5	22.0	23.6	8.3	8.0	8.3	9.2	9.4
5111 Value added taxes	7.5	10.9	15.5	22.0	23.6	8.3	8.0	8.3	9.2	9.4
5120 Taxes on specific goods and services	5.0	6.9	8.1	10.2	10.1	5.5	5.1	4.3	4.3	4.0
5121 Excises	3.8	5.6	6.3	8.0	7.8	4.2	4.1	3.3	3.4	3.1
5200 Taxes on use of goods and perform activities	0.2	0.4	0.8	1.5	1.4	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	0.5	..	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	0.3	..	..	..	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 https://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/vl6ibu

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**20.7**	**33.1**	**35.0**	**47.3**	**51.8**	**22.7**	**24.2**	**18.6**	**19.9**	**20.7**
1000 Taxes on income, profits and capital gains	7.0	14.0	9.8	12.3	15.2	7.7	10.3	5.2	5.2	6.1
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	0.9	0.9	0.9	1.6	1.8	1.0	0.7	0.5	0.7	0.7
5000 Taxes on goods and services	12.7	18.1	24.3	33.3	34.6	14.0	13.2	12.9	14.0	13.8
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**	**24.6**	**25.8**	**9.2**	**9.9**	**9.8**	**10.3**	**10.3**
1000 Taxes on income, profits and capital gains	8.3	12.9	17.3	22.6	23.9	9.1	9.4	9.2	9.5	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	2.0	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**	**27.3**	**30.2**	**11.0**	**11.5**	**12.0**	**11.5**	**12.0**
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	10.0	15.8	22.6	27.3	30.2	11.0	11.5	12.0	11.5	12.0
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 https://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/is1mat

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**433.8**	**642.2**	**840.9**	**1 048.1**	**1 129.6**	**41.2**	**43.4**	**42.1**	**45.4**	**45.2**
1000 Taxes on income, profits and capital gains	**69.6**	**159.5**	**189.7**	**274.3**	**300.2**	**6.6**	**10.8**	**9.5**	**11.9**	**12.0**
1100 Of individuals	46.3	115.2	143.1	220.7	236.9	4.4	7.8	7.2	9.6	9.5
1200 Corporate	23.1	44.3	46.6	53.6	63.3	2.2	3.0	2.3	2.3	2.5
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**	**342.6**	**370.6**	**18.1**	**15.6**	**16.1**	**14.8**	**14.8**
2100 Employees	57.3	57.3	77.7	82.9	89.9	5.4	3.9	3.9	3.6	3.6
2200 Employers	118.1	158.3	218.0	232.9	252.3	11.2	10.7	10.9	10.1	10.1
2300 Self-employed or non-employed	15.7	14.6	25.7	26.7	28.3	1.5	1.0	1.3	1.2	1.1
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**	**43.2**	**46.1**	**0.8**	**1.0**	**1.3**	**1.9**	**1.8**
4000 Taxes on property	**27.4**	**44.0**	**70.5**	**91.6**	**95.7**	**2.6**	**3.0**	**3.5**	**4.0**	**3.8**
4100 Recurrent taxes on immovable property	14.8	27.3	47.6	54.8	51.1	1.4	1.8	2.4	2.4	2.0
4200 Recurrent taxes on net wealth	2.6	2.4	4.4	2.0	2.1	0.2	0.2	0.2	0.1	0.1
4300 Estate, inheritance and gift taxes	4.1	6.9	7.7	15.0	18.6	0.4	0.5	0.4	0.6	0.7
4400 Taxes on financial and capital transactions	5.9	7.4	10.8	19.8	23.9	0.6	0.5	0.5	0.9	1.0
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	**123.2**	**169.5**	**223.3**	**283.8**	**306.2**	**11.7**	**11.5**	**11.2**	**12.3**	**12.2**
5100 Taxes on production, sale, transfer, etc	119.2	162.8	214.6	272.6	294.8	11.3	11.0	10.8	11.8	11.8
5110 General taxes	81.3	109.8	150.6	180.8	196.6	7.7	7.4	7.5	7.8	7.9
5111 Value added taxes	80.0	107.1	135.2	161.4	185.0	7.6	7.2	6.8	7.0	7.4
5120 Taxes on specific goods and services	37.9	53.0	64.0	91.8	98.2	3.6	3.6	3.2	4.0	3.9
5121 Excises	26.8	39.7	45.6	60.9	65.1	2.5	2.7	2.3	2.6	2.6
5200 Taxes on use of goods and perform activities	4.0	6.7	8.8	11.2	11.4	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**	**12.5**	**10.8**	**1.3**	**1.6**	**0.5**	**0.5**	**0.4**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.5	17.4	26.1	22.1	..	0.0	0.9	1.1	0.9
Transfer component	..	..	7.9	14.3	13.8	..	..	0.4	0.6	0.6
Tax expenditure component	..	..	9.5	11.7	8.3	..	..	0.5	0.5	0.3
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	2.6	1.9	2.0	5.1	5.6	0.2	0.1	0.1	0.2	0.2
Customs duties	..	1.5	1.8	2.1	2.3	..	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	3.0	3.3	..	..	..	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 https://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/wjkvc4

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**200.1**	**270.3**	**299.6**	**336.8**	**347.6**	**19.0**	**18.3**	**15.0**	**14.6**	**13.9**
1000 Taxes on income, profits and capital gains	69.6	94.4	97.0	140.0	157.3	6.6	6.4	4.9	6.1	6.3
2000 Social security contributions	3.2	5.4	7.6	8.2	8.0	0.3	0.4	0.4	0.4	0.3
3000 Taxes on payroll and workforce	6.2	10.6	4.2	12.2	13.6	0.6	0.7	0.2	0.5	0.5
4000 Taxes on property	8.6	11.4	13.4	20.3	29.2	0.8	0.8	0.7	0.9	1.2
5000 Taxes on goods and services	112.1	145.5	170.0	155.1	138.8	10.6	9.8	8.5	6.7	5.5
6000 Other taxes	0.4	3.1	7.4	1.1	0.7	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**	**141.7**	**162.9**	**3.8**	**4.4**	**4.5**	**6.1**	**6.5**
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	9.2	9.8	0.2	0.3	0.4	0.4	0.4
4000 Taxes on property	18.8	32.7	57.1	71.3	66.5	1.8	2.2	2.9	3.1	2.7
5000 Taxes on goods and services	6.0	7.3	23.0	50.6	77.4	0.6	0.5	1.2	2.2	3.1
6000 Other taxes	13.7	20.9	1.6	10.6	9.2	1.3	1.4	0.1	0.5	0.4
Social Security Funds										
Total tax revenue	**190.9**	**305.3**	**450.1**	**564.5**	**613.5**	**18.1**	**20.6**	**22.6**	**24.4**	**24.5**
1000 Taxes on income, profits and capital gains	0.0	65.0	92.7	134.3	142.9	0.0	4.4	4.6	5.8	5.7
2000 Social security contributions	187.9	224.8	313.7	334.4	362.6	17.8	15.2	15.7	14.5	14.5
3000 Taxes on payroll and workforce	0.4	0.4	15.1	21.9	22.7	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	73.1	84.4	0.2	1.0	1.4	3.2	3.4
6000 Other taxes	0.0	0.1	0.2	0.8	0.9	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 https://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/1a4ypq

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**454.8**	**767.0**	**911.2**	**1 291.1**	**1 422.2**	**34.8**	**36.4**	**35.5**	**37.9**	**39.3**
1000 Taxes on income, profits and capital gains	**147.3**	**231.2**	**257.8**	**404.6**	**464.2**	**11.3**	**11.0**	**10.1**	**11.9**	**12.8**
1100 Of individuals	125.3	194.2	219.4	348.9	378.9	9.6	9.2	8.6	10.3	10.5
1200 Corporate	22.0	37.1	38.4	55.7	85.3	1.7	1.8	1.5	1.6	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	**170.4**	**299.4**	**354.3**	**512.3**	**534.4**	**13.0**	**14.2**	**13.8**	**15.1**	**14.8**
2100 Employees	73.6	131.6	152.8	217.2	229.1	5.6	6.2	6.0	6.4	6.3
2200 Employers	86.7	147.4	165.5	244.8	253.5	6.6	7.0	6.5	7.2	7.0
2300 Self-employed or non-employed	10.2	20.4	36.0	50.3	51.8	0.8	1.0	1.4	1.5	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	**15.3**	**17.5**	**21.0**	**42.4**	**44.8**	**1.2**	**0.8**	**0.8**	**1.2**	**1.2**
4100 Recurrent taxes on immovable property	4.5	8.8	11.3	14.7	15.0	0.3	0.4	0.4	0.4	0.4
4200 Recurrent taxes on net wealth	6.2	0.4	0.0	1.5	1.8	0.5	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.5	3.0	4.4	8.7	9.8	0.1	0.1	0.2	0.3	0.3
4400 Taxes on financial and capital transactions	3.1	5.2	5.3	17.6	18.3	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**	**331.6**	**378.6**	**9.3**	**10.4**	**10.8**	**9.7**	**10.5**
5100 Taxes on production, sale, transfer, etc	117.2	211.4	261.2	310.7	349.5	9.0	10.0	10.2	9.1	9.7
5110 General taxes	75.5	140.9	180.5	221.9	259.8	5.8	6.7	7.0	6.5	7.2
5111 Value added taxes	75.5	140.9	180.5	221.9	259.8	5.8	6.7	7.0	6.5	7.2
5120 Taxes on specific goods and services	41.7	70.6	80.3	88.6	89.5	3.2	3.3	3.1	2.6	2.5
5121 Excises	31.2	57.2	63.4	63.2	62.8	2.4	2.7	2.5	1.9	1.7
5200 Taxes on use of goods and perform activities	4.4	7.2	16.8	20.9	29.1	0.3	0.3	0.7	0.6	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	**0.2**	**0.2**	**0.1**	**0.2**	**0.3**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	39.3	46.3	51.9	52.1	..	1.9	1.8	1.5	1.4
Transfer component	..	..	17.7	20.3	20.1	..	..	0.7	0.6	0.6
Tax expenditure component	..	..	28.6	31.5	32.0	..	..	1.1	0.9	0.9
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	4.1	3.7	4.3	6.9	7.7	0.3	0.2	0.2	0.2	0.2
Customs duties	3.7	3.4	4.2	4.7	5.2	0.3	0.2	0.2	0.1	0.1
SRF contributions	..	..	..	2.2	2.5	..	..	..	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 https://oe.cd/full-time-series.

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

StatLink https://stat.link/awn3ji

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**143.9**	**234.8**	**283.2**	**355.5**	**403.0**	**11.0**	**11.1**	**11.0**	**10.4**	**11.1**
1000 Taxes on income, profits and capital gains	58.2	97.9	104.5	168.5	184.7	4.5	4.6	4.1	5.0	5.1
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	1.2	0.0	0.0	1.5	1.8	0.1	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	84.6	136.9	178.6	185.5	216.5	6.5	6.5	7.0	5.4	6.0
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**	**309.8**	**351.9**	**7.5**	**8.2**	**7.7**	**9.1**	**9.7**
1000 Taxes on income, profits and capital gains	58.2	88.9	97.6	153.3	177.9	4.5	4.2	3.8	4.5	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	7.0	8.5	9.7	27.8	29.6	0.5	0.4	0.4	0.8	0.8
5000 Taxes on goods and services	32.6	74.6	90.8	128.8	144.3	2.5	3.5	3.5	3.8	4.0
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**	**106.5**	**125.3**	**2.9**	**2.7**	**2.8**	**3.1**	**3.5**
1000 Taxes on income, profits and capital gains	30.9	44.4	55.7	82.8	101.5	2.4	2.1	2.2	2.4	2.8
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	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	13.2	13.4	0.5	0.4	0.4	0.4	0.4
5000 Taxes on goods and services	0.3	3.4	4.3	10.3	10.1	0.0	0.2	0.2	0.3	0.3
6000 Other taxes	0.2	0.1	0.1	0.2	0.3	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**170.4**	**299.4**	**354.3**	**512.3**	**534.4**	**13.0**	**14.2**	**13.8**	**15.1**	**14.8**
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	170.4	299.4	354.3	512.3	534.4	13.0	14.2	13.8	15.1	14.8
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

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 https://oe.cd/full-time-series.
Source: Finanzbericht, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink https://stat.link/u6fviy

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**11.5**	**47.2**	**72.4**	**64.3**	**71.5**	**25.2**	**33.4**	**32.3**	**38.8**	**39.4**
1000 Taxes on income, profits and capital gains	**2.3**	**12.7**	**16.0**	**13.1**	**14.8**	**5.0**	**9.0**	**7.1**	**7.9**	**8.1**
1100 Of individuals	1.6	6.1	9.0	10.4	10.8	3.6	4.3	4.0	6.3	6.0
1200 Corporate	0.6	5.6	5.7	2.0	3.2	1.4	4.0	2.6	1.2	1.8
1300 Unallocable between 1100 and 1200	0.0	0.9	1.2	0.7	0.7	0.1	0.6	0.5	0.4	0.4
2000 Social security contributions	**3.5**	**14.3**	**24.7**	**21.4**	**23.4**	**7.6**	**10.1**	**11.0**	**12.9**	**12.9**
2100 Employees	1.7	7.6	13.3	11.6	12.2	3.8	5.4	5.9	7.0	6.7
2200 Employers	1.7	6.7	11.5	9.7	11.2	3.8	4.7	5.1	5.9	6.2
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**	**5.0**	**5.3**	**1.2**	**2.6**	**1.7**	**3.0**	**2.9**
4100 Recurrent taxes on immovable property	0.0	0.4	0.6	3.1	3.2	0.0	0.3	0.2	1.9	1.8
4200 Recurrent taxes on net wealth	0.0	0.7	1.3	1.2	1.2	0.0	0.5	0.6	0.7	0.6
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	0.6	0.7	0.8	1.4	0.5	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	0.1	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**	**24.7**	**28.0**	**11.2**	**11.8**	**12.5**	**15.0**	**15.4**
5100 Taxes on production, sale, transfer, etc	4.9	14.8	25.5	21.1	23.7	10.7	10.5	11.4	12.8	13.1
5110 General taxes	3.0	9.2	16.5	13.0	15.1	6.7	6.5	7.4	7.9	8.3
5111 Value added taxes	2.8	8.9	16.0	12.9	14.9	6.2	6.3	7.1	7.8	8.2
5120 Taxes on specific goods and services	1.8	5.5	8.9	8.1	8.6	3.9	3.9	4.0	4.9	4.7
5121 Excises	1.4	4.1	7.6	6.3	6.9	3.0	2.9	3.4	3.8	3.8
5200 Taxes on use of goods and perform activities	0.2	1.3	1.7	2.9	3.6	0.5	0.9	0.8	1.8	2.0
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	0.3	0.4	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	..	..	..	0.1	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 https://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/foqwtp

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**7.8**	**31.9**	**46.5**	**40.9**	**45.9**	**17.1**	**22.6**	**20.7**	**24.7**	**25.3**
1000 Taxes on income, profits and capital gains	2.3	12.7	15.9	13.1	14.8	5.0	9.0	7.1	7.9	8.1
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	3.5	3.7	1.2	1.8	0.9	2.1	2.0
5000 Taxes on goods and services	4.9	16.0	27.1	24.2	27.4	10.9	11.3	12.1	14.6	15.1
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**	**1.6**	**1.7**	**0.3**	**0.7**	**0.8**	**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	0.1	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	0.0	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	**3.4**	**14.1**	**24.0**	**21.4**	**23.5**	**7.5**	**10.0**	**10.7**	**12.9**	**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	21.3	23.4	7.5	9.6	10.5	12.9	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	0.2	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 https://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/cild7s

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

	Billion HUF					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**..**	**5 132.6**	**10 121.7**	**17 425.2**	**18 644.2**	**..**	**38.5**	**36.8**	**36.0**	**33.7**
1000 Taxes on income, profits and capital gains	**..**	**1 247.4**	**2 093.8**	**3 165.9**	**3 011.8**	**..**	**9.4**	**7.6**	**6.5**	**5.5**
1100 Of individuals	..	954.7	1 764.1	2 543.6	2 255.0	..	7.2	6.4	5.3	4.1
1200 Corporate	..	292.7	329.7	622.3	756.9	..	2.2	1.2	1.3	1.4
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**	**5 364.4**	**5 781.8**	**..**	**11.3**	**11.6**	**11.1**	**10.5**
2100 Employees	..	275.3	1 112.6	2 813.8	3 165.8	..	2.1	4.0	5.8	5.7
2200 Employers	..	1 213.2	2 043.8	2 521.3	2 586.1	..	9.1	7.4	5.2	4.7
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	29.3	30.0	..	0.1	0.1	0.1	0.1
3000 Taxes on payroll and workforce	**..**	**183.4**	**113.7**	**501.3**	**598.6**	**..**	**1.4**	**0.4**	**1.0**	**1.1**
4000 Taxes on property	**..**	**89.0**	**312.1**	**507.4**	**482.7**	**..**	**0.7**	**1.1**	**1.0**	**0.9**
4100 Recurrent taxes on immovable property	..	30.8	92.5	224.6	236.0	..	0.2	0.3	0.5	0.4
4200 Recurrent taxes on net wealth	..	0.0	135.7	108.1	52.3	..	0.0	0.5	0.2	0.1
4300 Estate, inheritance and gift taxes	..	5.5	6.3	9.5	9.1	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	52.8	77.6	165.2	185.3	..	0.4	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
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**	**7 863.9**	**8 790.4**	**..**	**15.6**	**15.9**	**16.2**	**15.9**
5100 Taxes on production, sale, transfer, etc	..	2 052.7	4 272.3	7 645.0	8 550.6	..	15.4	15.5	15.8	15.5
5110 General taxes	..	1 340.6	3 010.8	5 632.9	6 420.3	..	10.1	11.0	11.6	11.6
5111 Value added taxes	..	1 153.7	2 325.6	4 717.0	5 460.2	..	8.7	8.5	9.7	9.9
5120 Taxes on specific goods and services	..	712.1	1 261.5	2 012.1	2 130.4	..	5.3	4.6	4.2	3.9
5121 Excises	..	533.5	929.9	1 318.4	1 352.1	..	4.0	3.4	2.7	2.4
5200 Taxes on use of goods and perform activities	..	28.7	111.6	218.9	239.8	..	0.2	0.4	0.5	0.4
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**	**22.3**	**-21.1**	**..**	**0.2**	**0.1**	**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	..	..	25.7	63.5	72.8	..	..	0.1	0.1	0.1
Customs duties	..	..	25.0	63.5	72.8	..	..	0.1	0.1	0.1
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. 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 https://oe.cd/full-time-series.

Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/cv83th

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

	Billion HUF					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**..**	**3 308.0**	**6 379.4**	**11 191.7**	**11 965.8**	**..**	**24.8**	**23.2**	**23.1**	**21.7**
1000 Taxes on income, profits and capital gains	..	1 230.8	2 064.3	3 165.6	3 011.7	..	9.2	7.5	6.5	5.5
2000 Social security contributions	..	136.6	182.0	228.6	253.6	..	1.0	0.7	0.5	0.5
3000 Taxes on payroll and workforce	..	15.4	103.1	491.7	590.0	..	0.1	0.4	1.0	1.1
4000 Taxes on property	..	29.1	182.8	335.3	300.8	..	0.2	0.7	0.7	0.5
5000 Taxes on goods and services	..	1 878.6	3 808.5	6 955.6	7 834.9	..	14.1	13.9	14.4	14.2
6000 Other taxes	..	17.5	38.7	14.9	-25.2	..	0.1	0.1	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	**..**	**266.0**	**652.2**	**906.2**	**944.8**	**..**	**2.0**	**2.4**	**1.9**	**1.7**
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	172.1	181.8	..	0.4	0.5	0.4	0.3
5000 Taxes on goods and services	..	202.8	521.6	734.1	763.0	..	1.5	1.9	1.5	1.4
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**	**5 263.8**	**5 660.7**	**..**	**11.7**	**11.1**	**10.9**	**10.2**
1000 Taxes on income, profits and capital gains	..	14.5	29.4	0.3	0.2	..	0.1	0.1	0.0	0.0
2000 Social security contributions	..	1 370.2	2 997.5	5 135.8	5 528.1	..	10.3	10.9	10.6	10.0
3000 Taxes on payroll and workforce	..	166.9	9.4	9.5	8.6	..	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	110.7	119.8	..	0.0	0.1	0.2	0.2
6000 Other taxes	..	7.0	0.0	7.4	4.1	..	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 https://oe.cd/full-time-series.

Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/wo78p1

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

	Billion ISK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**114.9**	**254.6**	**541.6**	**1 061.1**	**1 139.8**	**30.5**	**35.9**	**32.2**	**36.4**	**35.1**
1000 Taxes on income, profits and capital gains	**34.1**	**101.5**	**239.7**	**542.0**	**569.4**	**9.0**	**14.3**	**14.3**	**18.6**	**17.5**
1100 Of individuals	30.9	88.5	197.3	457.3	471.7	8.2	12.5	11.7	15.7	14.5
1200 Corporate	3.2	8.4	14.6	64.4	65.5	0.8	1.2	0.9	2.2	2.0
1300 Unallocable between 1100 and 1200	0.0	4.6	27.7	20.3	32.3	0.0	0.7	1.7	0.7	1.0
2000 Social security contributions	**3.6**	**19.7**	**63.6**	**88.4**	**97.4**	**1.0**	**2.8**	**3.8**	**3.0**	**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	88.4	97.4	0.0	2.8	3.8	3.0	3.0
3000 Taxes on payroll and workforce	**4.1**	**0.2**	**2.8**	**9.2**	**9.2**	**1.1**	**0.0**	**0.2**	**0.3**	**0.3**
4000 Taxes on property	**9.7**	**16.8**	**35.4**	**66.3**	**67.8**	**2.6**	**2.4**	**2.1**	**2.3**	**2.1**
4100 Recurrent taxes on immovable property	4.1	10.1	28.5	56.0	58.2	1.1	1.4	1.7	1.9	1.8
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	9.1	8.4	0.1	0.1	0.2	0.3	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	0.5	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.7	0.3	0.6	0.6	0.0	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	**58.9**	**115.4**	**194.1**	**336.0**	**382.8**	**15.6**	**16.3**	**11.5**	**11.5**	**11.8**
5100 Taxes on production, sale, transfer, etc	56.6	103.8	183.0	312.8	361.4	15.0	14.6	10.9	10.7	11.1
5110 General taxes	37.1	75.8	126.4	239.8	284.5	9.8	10.7	7.5	8.2	8.8
5111 Value added taxes	32.7	72.7	123.7	233.7	277.8	8.7	10.2	7.4	8.0	8.6
5120 Taxes on specific goods and services	19.5	28.0	56.6	73.0	76.8	5.2	3.9	3.4	2.5	2.4
5121 Excises	2.3	23.6	46.7	64.3	66.6	0.6	3.3	2.8	2.2	2.1
5200 Taxes on use of goods and perform activities	2.4	11.6	11.1	23.1	21.4	0.6	1.6	0.7	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	0.0	0.0
6000 Other taxes	**4.5**	**1.0**	**6.0**	**19.2**	**13.3**	**1.2**	**0.1**	**0.4**	**0.7**	**0.4**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	5.2	10.4	..	..	..	0.2	0.3
Transfer component	..	..	..	4.4	9.7	..	..	..	0.1	0.3
Tax expenditure component	..	..	..	0.8	0.7	..	..	..	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 https://oe.cd/full-time-series.

Source: Statistics Iceland.

StatLink https://stat.link/ufwk8d

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

	Billion ISK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**91.6**	**195.1**	**403.6**	**744.5**	**798.9**	**24.3**	**27.5**	**24.0**	**25.5**	**24.6**
1000 Taxes on income, profits and capital gains	19.9	55.5	132.9	287.5	295.6	5.3	7.8	7.9	9.8	9.1
2000 Social security contributions	3.6	19.7	63.6	88.4	97.4	1.0	2.8	3.8	3.0	3.0
3000 Taxes on payroll and workforce	4.1	0.2	2.8	9.2	9.2	1.1	0.0	0.2	0.3	0.3
4000 Taxes on property	6.0	6.7	7.0	10.5	9.8	1.6	0.9	0.4	0.4	0.3
5000 Taxes on goods and services	57.7	112.0	191.3	329.8	373.6	15.3	15.8	11.4	11.3	11.5
6000 Other taxes	0.4	1.0	6.0	19.2	13.3	0.1	0.1	0.4	0.7	0.4
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**	**316.5**	**340.9**	**6.2**	**8.4**	**8.2**	**10.8**	**10.5**
1000 Taxes on income, profits and capital gains	14.2	46.0	106.8	254.6	273.8	3.8	6.5	6.4	8.7	8.4
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	3.7	10.1	28.4	55.8	57.9	1.0	1.4	1.7	1.9	1.8
5000 Taxes on goods and services	1.2	3.3	2.8	6.2	9.1	0.3	0.5	0.2	0.2	0.3
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 https://oe.cd/full-time-series.
Source: Statistics Iceland.

StatLink https://stat.link/91xu6w

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**12.3**	**33.4**	**46.4**	**74.0**	**89.8**	**32.4**	**30.8**	**27.7**	**19.7**	**20.7**
1000 Taxes on income, profits and capital gains	**4.7**	**14.6**	**18.6**	**36.3**	**44.7**	**12.3**	**13.4**	**11.1**	**9.7**	**10.3**
1100 Of individuals	4.1	10.6	14.7	24.4	29.4	10.7	9.8	8.8	6.5	6.8
1200 Corporate	0.6	3.9	3.9	12.0	15.3	1.6	3.6	2.4	3.2	3.5
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**	**12.3**	**13.6**	**4.6**	**3.7**	**5.1**	**3.3**	**3.1**
2100 Employees	0.6	1.0	3.2	3.8	4.2	1.5	0.9	1.9	1.0	1.0
2200 Employers	1.1	2.8	4.9	7.9	8.7	2.9	2.6	2.9	2.1	2.0
2300 Self-employed or non-employed	0.1	0.2	0.3	0.6	0.7	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**	**0.7**	**0.8**	**0.4**	**0.0**	**0.2**	**0.2**	**0.2**
4000 Taxes on property	**0.6**	**1.9**	**2.4**	**3.7**	**4.8**	**1.5**	**1.8**	**1.4**	**1.0**	**1.1**
4100 Recurrent taxes on immovable property	0.3	0.6	1.3	1.2	1.7	0.8	0.5	0.8	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	0.2	0.2	0.5	0.6	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	2.6	0.6	1.0	0.5	0.5	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	**5.1**	**12.9**	**16.6**	**21.0**	**25.8**	**13.6**	**11.9**	**9.9**	**5.6**	**5.9**
5100 Taxes on production, sale, transfer, etc	4.9	12.4	15.3	19.2	23.8	13.0	11.4	9.2	5.1	5.5
5110 General taxes	2.5	7.6	10.1	12.8	16.6	6.6	7.0	6.0	3.4	3.8
5111 Value added taxes	2.5	7.6	10.1	12.8	16.6	6.6	7.0	6.0	3.4	3.8
5120 Taxes on specific goods and services	2.4	4.7	5.3	6.4	7.2	6.4	4.4	3.1	1.7	1.7
5121 Excises	2.1	4.4	4.9	5.5	5.9	5.5	4.1	2.9	1.5	1.4
5200 Taxes on use of goods and perform activities	0.2	0.6	1.3	1.8	2.0	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	0.4	0.7	0.5	0.2	0.1	0.1	0.2
Customs duties	0.1	0.2	0.2	0.3	0.5	0.4	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.1	0.2	..	..	..	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 https://oe.cd/full-time-series.

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

StatLink https://stat.link/u260nx

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**10.1**	**28.7**	**37.9**	**62.1**	**75.9**	**26.7**	**26.5**	**22.7**	**16.5**	**17.5**
1000 Taxes on income, profits and capital gains	4.7	14.6	18.6	36.3	44.7	12.3	13.4	11.1	9.7	10.3
2000 Social security contributions	0.1	0.1	1.5	1.5	1.6	0.2	0.1	0.9	0.4	0.4
3000 Taxes on payroll and workforce	0.2	0.0	0.3	0.7	0.8	0.4	0.0	0.2	0.2	0.2
4000 Taxes on property	0.3	1.3	1.1	3.0	3.7	0.7	1.2	0.6	0.8	0.9
5000 Taxes on goods and services	5.0	12.7	16.4	20.6	25.1	13.1	11.7	9.8	5.5	5.8
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	**0.3**	**0.7**	**1.5**	**0.7**	**1.1**	**0.9**	**0.6**	**0.9**	**0.2**	**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	0.1	0.2	0.0	0.0	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	0.7	1.1	0.8	0.5	0.8	0.2	0.3
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**	**10.8**	**12.0**	**4.3**	**3.5**	**4.0**	**2.9**	**2.8**
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	1.6	3.8	6.7	10.8	12.0	4.3	3.5	4.0	2.9	2.8
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 https://oe.cd/full-time-series.

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

StatLink https://stat.link/cnzau3

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

	Billion ILS					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**..**	**189.3**	**269.7**	**420.8**	**514.0**	**..**	**34.1**	**30.2**	**29.7**	**32.5**
1000 Taxes on income, profits and capital gains	**..**	**74.6**	**78.3**	**139.0**	**182.9**	**..**	**13.4**	**8.8**	**9.8**	**11.6**
1100 Of individuals	..	54.8	48.2	91.2	113.2	..	9.9	5.4	6.4	7.2
1200 Corporate	..	18.0	23.1	39.0	56.5	..	3.2	2.6	2.8	3.6
1300 Unallocable between 1100 and 1200	..	1.8	6.9	8.7	13.2	..	0.3	0.8	0.6	0.8
2000 Social security contributions	**..**	**27.6**	**45.3**	**73.0**	**79.6**	**..**	**5.0**	**5.1**	**5.2**	**5.0**
2100 Employees	..	15.8	27.8	40.8	44.4	..	2.8	3.1	2.9	2.8
2200 Employers	..	8.2	11.4	22.6	24.7	..	1.5	1.3	1.6	1.6
2300 Self-employed or non-employed	..	3.6	6.1	9.7	10.5	..	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**	**16.6**	**16.1**	**..**	**1.2**	**1.2**	**1.2**	**1.0**
4000 Taxes on property	**..**	**18.0**	**30.0**	**43.5**	**62.0**	**..**	**3.2**	**3.4**	**3.1**	**3.9**
4100 Recurrent taxes on immovable property	..	11.9	18.8	24.8	29.0	..	2.1	2.1	1.7	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	12.6	..	0.6	0.5	0.5	0.8
4500 Non-recurrent taxes	..	2.9	7.2	11.8	20.4	..	0.5	0.8	0.8	1.3
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**	**148.7**	**173.4**	**..**	**11.2**	**11.8**	**10.5**	**11.0**
5100 Taxes on production, sale, transfer, etc	..	57.9	98.1	138.7	162.1	..	10.4	11.0	9.8	10.2
5110 General taxes	..	49.9	79.9	118.9	139.7	..	9.0	8.9	8.4	8.8
5111 Value added taxes	..	39.8	65.5	100.4	119.3	..	7.2	7.3	7.1	7.5
5120 Taxes on specific goods and services	..	8.0	18.1	19.9	22.4	..	1.4	2.0	1.4	1.4
5121 Excises	..	6.6	15.5	17.0	18.8	..	1.2	1.7	1.2	1.2
5200 Taxes on use of goods and perform activities	..	4.5	7.7	9.9	11.3	..	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	0.7	..	..	0.0	0.1	0.0
Transfer component	..	..	0.1	1.3	0.7	..	..	0.0	0.1	0.0
Tax expenditure component	..	..	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 https://oe.cd/full-time-series.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink https://stat.link/4vdqfc

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

	Billion ILS					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**..**	**148.0**	**199.9**	**314.2**	**391.6**	**..**	**26.6**	**22.4**	**22.2**	**24.8**
1000 Taxes on income, profits and capital gains	..	74.6	78.3	139.0	182.9	..	13.4	8.8	9.8	11.6
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	..	6.8	10.3	16.6	16.1	..	1.2	1.2	1.2	1.0
4000 Taxes on property	..	4.8	6.6	11.4	20.8	..	0.9	0.7	0.8	1.3
5000 Taxes on goods and services	..	61.8	104.7	147.3	171.8	..	11.1	11.7	10.4	10.9
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**	**33.5**	**42.8**	**..**	**2.5**	**2.7**	**2.4**	**2.7**
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	..	13.2	23.5	32.1	41.2	..	2.4	2.6	2.3	2.6
5000 Taxes on goods and services	..	0.6	1.0	1.4	1.6	..	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**	**73.0**	**79.6**	**..**	**5.0**	**5.1**	**5.2**	**5.0**
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	..	27.6	45.3	73.0	79.6	..	5.0	5.1	5.2	5.0
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 https://oe.cd/full-time-series.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink https://stat.link/owt70e

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**265.1**	**503.1**	**671.9**	**707.1**	**771.9**	**36.3**	**40.5**	**41.7**	**42.6**	**42.4**
1000 Taxes on income, profits and capital gains	**96.7**	**166.9**	**219.5**	**231.9**	**245.8**	**13.2**	**13.4**	**13.6**	**14.0**	**13.5**
1100 Of individuals	69.7	124.9	180.5	189.2	200.0	9.5	10.1	11.2	11.4	11.0
1200 Corporate	26.6	34.7	36.7	34.2	34.0	3.6	2.8	2.3	2.1	1.9
1300 Unallocable between 1100 and 1200	0.4	7.3	2.3	8.5	11.7	0.1	0.6	0.1	0.5	0.6
2000 Social security contributions	**87.3**	**143.6**	**209.1**	**224.7**	**240.7**	**11.9**	**11.6**	**13.0**	**13.5**	**13.2**
2100 Employees	16.8	27.3	37.6	41.3	45.6	2.3	2.2	2.3	2.5	2.5
2200 Employers	62.5	99.9	144.3	149.8	161.1	8.6	8.0	9.0	9.0	8.8
2300 Self-employed or non-employed	8.0	16.4	27.2	33.6	34.1	1.1	1.3	1.7	2.0	1.9
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	**0.9**	**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**	**40.4**	**45.1**	**0.8**	**1.9**	**2.0**	**2.4**	**2.5**
4100 Recurrent taxes on immovable property	0.0	9.4	9.7	21.3	22.4	0.0	0.8	0.6	1.3	1.2
4200 Recurrent taxes on net wealth	0.0	0.0	2.1	0.4	0.6	0.0	0.0	0.1	0.0	0.0
4300 Estate, inheritance and gift taxes	0.4	1.0	0.5	0.4	0.9	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	5.6	12.3	17.4	17.3	19.6	0.8	1.0	1.1	1.0	1.1
4500 Non-recurrent taxes	0.0	0.1	0.9	0.1	0.2	0.0	0.0	0.1	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.6	1.9	1.0	1.5	0.0	0.0	0.1	0.1	0.1
5000 Taxes on goods and services	**74.3**	**141.9**	**178.9**	**190.6**	**217.7**	**10.2**	**11.4**	**11.1**	**11.5**	**11.9**
5100 Taxes on production, sale, transfer, etc	67.1	127.3	160.8	164.8	189.6	9.2	10.3	10.0	9.9	10.4
5110 General taxes	38.9	77.5	97.6	99.9	121.3	5.3	6.2	6.1	6.0	6.7
5111 Value added taxes	38.9	77.5	97.6	99.7	121.0	5.3	6.2	6.1	6.0	6.6
5120 Taxes on specific goods and services	28.0	49.8	63.2	64.9	68.3	3.8	4.0	3.9	3.9	3.7
5121 Excises	20.3	31.5	36.4	40.2	42.4	2.8	2.5	2.3	2.4	2.3
5200 Taxes on use of goods and perform activities	4.5	8.5	10.5	12.8	15.1	0.6	0.7	0.7	0.8	0.8
5300 Unallocable between 5100 and 5200	2.7	6.1	7.6	13.0	13.1	0.4	0.5	0.5	0.8	0.7
6000 Other taxes	**0.0**	**27.3**	**31.9**	**19.4**	**22.6**	**0.0**	**2.2**	**2.0**	**1.2**	**1.2**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	0.0	12.1	14.4	..	..	0.0	0.7	0.8
Transfer component	..	..	0.1	1.9	2.1	..	..	0.0	0.1	0.1
Tax expenditure component	..	..	-0.1	10.2	12.3	..	..	0.0	0.6	0.7
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.3	1.5	2.2	3.0	3.5	0.2	0.1	0.1	0.2	0.2
Customs duties	0.8	1.5	2.2	2.0	2.4	0.1	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	1.0	1.1	..	..	..	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 https://oe.cd/full-time-series.

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

StatLink https://stat.link/ras7tm

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**168.9**	**280.8**	**357.3**	**401.1**	**444.1**	**23.1**	**22.6**	**22.2**	**24.1**	**24.4**
1000 Taxes on income, profits and capital gains	92.7	154.2	193.9	215.4	229.0	12.7	12.4	12.0	13.0	12.6
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	0.9	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	22.5	26.2	0.8	1.0	1.3	1.4	1.4
5000 Taxes on goods and services	69.3	113.6	142.5	163.2	188.8	9.5	9.2	8.8	9.8	10.4
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	**7.7**	**77.2**	**103.2**	**78.4**	**83.6**	**1.1**	**6.2**	**6.4**	**4.7**	**4.6**
1000 Taxes on income, profits and capital gains	4.0	12.7	25.6	16.5	16.8	0.6	1.0	1.6	1.0	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	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	18.0	18.8	0.0	0.8	0.7	1.1	1.0
5000 Taxes on goods and services	3.7	26.7	34.2	24.5	25.4	0.5	2.1	2.1	1.5	1.4
6000 Other taxes	0.0	27.3	31.9	19.4	22.6	0.0	2.2	2.0	1.2	1.2
Social Security Funds										
Total tax revenue	**87.3**	**143.6**	**209.1**	**224.7**	**240.7**	**11.9**	**11.6**	**13.0**	**13.5**	**13.2**
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	87.3	143.6	209.1	224.7	240.7	11.9	11.6	13.0	13.5	13.2
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

.. 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 https://oe.cd/full-time-series.

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

StatLink https://stat.link/zg4xnh

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

	Billion JPY					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**130 842.7**	**136 235.8**	**132 484.3**	**177 321.2**	**187 903.5**	**27.7**	**25.3**	**26.2**	**33.0**	**34.1**
1000 Taxes on income, profits and capital gains	**65 681.6**	**47 398.2**	**40 034.3**	**53 933.8**	**60 005.8**	**13.9**	**8.8**	**7.9**	**10.0**	**10.9**
1100 Of individuals	36 393.6	28 677.3	24 662.7	33 188.6	35 439.0	7.7	5.3	4.9	6.2	6.4
1200 Corporate	29 288.0	18 720.9	15 371.6	20 745.2	24 566.8	6.2	3.5	3.0	3.9	4.5
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**	**71 562.4**	**73 613.5**	**7.3**	**8.9**	**10.8**	**13.3**	**13.3**
2100 Employees	13 895.0	19 829.9	23 592.6	31 842.2	32 780.0	2.9	3.7	4.7	5.9	5.9
2200 Employers	16 648.8	22 455.5	24 674.2	33 244.5	34 312.2	3.5	4.2	4.9	6.2	6.2
2300 Self-employed or non-employed	4 068.8	5 682.9	6 193.8	6 475.8	6 521.3	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**	**14 327.5**	**14 778.6**	**2.6**	**2.7**	**2.6**	**2.7**	**2.7**
4100 Recurrent taxes on immovable property	7 098.5	10 413.7	10 225.0	10 719.2	10 655.5	1.5	1.9	2.0	2.0	1.9
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	1 918.0	1 782.2	1 250.4	2 314.5	2 770.2	0.4	0.3	0.2	0.4	0.5
4400 Taxes on financial and capital transactions	3 279.8	2 098.5	1 402.9	1 293.8	1 352.9	0.7	0.4	0.3	0.2	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**	**37 053.1**	**39 009.7**	**3.8**	**4.9**	**4.9**	**6.9**	**7.1**
5100 Taxes on production, sale, transfer, etc	15 646.5	23 180.2	22 160.4	34 433.1	36 408.7	3.3	4.3	4.4	6.4	6.6
5110 General taxes	5 778.3	12 350.3	12 675.2	26 395.2	28 058.9	1.2	2.3	2.5	4.9	5.1
5111 Value added taxes	5 778.3	12 350.3	12 675.2	26 395.2	28 058.9	1.2	2.3	2.5	4.9	5.1
5120 Taxes on specific goods and services	9 868.2	10 829.9	9 485.2	8 037.9	8 349.9	2.1	2.0	1.9	1.5	1.5
5121 Excises	8 637.2	9 837.0	8 622.4	7 166.6	7 397.9	1.8	1.8	1.7	1.3	1.3
5200 Taxes on use of goods and perform activities	2 270.3	3 047.0	2 569.8	2 620.0	2 601.0	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**	**444.4**	**495.9**	**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 https://oe.cd/full-time-series.

Source: Tax Bureau, Ministry of Finance.

StatLink https://stat.link/3ysf4k

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

	Billion JPY					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**62 779.7**	**52 720.8**	**43 707.4**	**64 933.1**	**71 881.1**	**13.3**	**9.8**	**8.7**	**12.1**	**13.0**
1000 Taxes on income, profits and capital gains	44 379.1	30 536.2	23 372.1	33 893.7	39 184.7	9.4	5.7	4.6	6.3	7.1
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	4 601.6	3 314.9	2 274.5	3 234.0	3 731.1	1.0	0.6	0.5	0.6	0.7
5000 Taxes on goods and services	13 799.0	18 869.7	18 060.9	27 805.2	28 930.1	2.9	3.5	3.6	5.2	5.2
6000 Other taxes	0.0	0.0	0.0	0.2	35.2	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**	**40 825.7**	**42 408.9**	**7.1**	**6.6**	**6.8**	**7.6**	**7.7**
1000 Taxes on income, profits and capital gains	21 302.5	16 862.0	16 662.2	20 040.1	20 821.1	4.5	3.1	3.3	3.7	3.8
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	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	11 093.5	11 047.5	1.6	2.0	2.1	2.1	2.0
5000 Taxes on goods and services	4 117.8	7 357.5	6 669.3	9 247.9	10 079.7	0.9	1.4	1.3	1.7	1.8
6000 Other taxes	335.4	347.7	381.1	444.2	460.7	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**	**71 562.4**	**73 613.5**	**7.3**	**8.9**	**10.8**	**13.3**	**13.3**
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	34 612.6	47 968.3	54 460.6	71 562.4	73 613.5	7.3	8.9	10.8	13.3	13.3
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 https://oe.cd/full-time-series.

Source: Tax Bureau, Ministry of Finance.

StatLink https://stat.link/cvyir5

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

	Billion KRW					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**37 261.7**	**136 295.0**	**295 968.0**	**538 450.0**	**619 084.0**	**18.6**	**20.9**	**22.4**	**27.7**	**29.8**
1000 Taxes on income, profits and capital gains	**12 203.5**	**39 254.0**	**82 905.0**	**166 564.0**	**205 574.0**	**6.1**	**6.0**	**6.3**	**8.6**	**9.9**
1100 Of individuals	7 440.4	19 950.0	42 098.0	101 286.0	126 210.0	3.7	3.1	3.2	5.2	6.1
1200 Corporate	4 756.6	19 271.0	40 807.0	65 278.0	79 364.0	2.4	3.0	3.1	3.4	3.8
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**	**150 854.0**	**162 209.0**	**1.9**	**3.5**	**5.2**	**7.8**	**7.8**
2100 Employees	1 464.0	8 578.0	28 213.0	65 384.0	70 297.0	0.7	1.3	2.1	3.4	3.4
2200 Employers	1 694.0	9 409.0	30 856.0	67 676.0	72 773.0	0.8	1.4	2.3	3.5	3.5
2300 Self-employed or non-employed	602.0	4 772.0	10 021.0	17 794.0	19 139.0	0.3	0.7	0.8	0.9	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**	**1 607.0**	**1 755.0**	**0.1**	**0.0**	**0.1**	**0.1**	**0.1**
4000 Taxes on property	**4 388.9**	**16 846.0**	**33 516.0**	**76 512.0**	**93 263.0**	**2.2**	**2.6**	**2.5**	**3.9**	**4.5**
4100 Recurrent taxes on immovable property	980.0	3 385.0	9 270.0	20 044.0	24 486.0	0.5	0.5	0.7	1.0	1.2
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	353.9	989.0	3 076.0	10 375.0	15 006.0	0.2	0.2	0.2	0.5	0.7
4400 Taxes on financial and capital transactions	2 959.7	11 935.0	21 170.0	46 093.0	53 771.0	1.5	1.8	1.6	2.4	2.6
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**	**131 353.0**	**143 100.0**	**8.2**	**8.0**	**7.5**	**6.8**	**6.9**
5100 Taxes on production, sale, transfer, etc	16 023.5	50 023.0	96 573.0	123 219.0	134 745.0	8.0	7.7	7.3	6.3	6.5
5110 General taxes	6 964.4	23 212.0	51 800.0	81 452.0	89 022.0	3.5	3.6	3.9	4.2	4.3
5111 Value added taxes	6 964.4	23 212.0	51 800.0	81 452.0	89 022.0	3.5	3.6	3.9	4.2	4.3
5120 Taxes on specific goods and services	9 059.1	26 811.0	44 773.0	41 767.0	45 723.0	4.5	4.1	3.4	2.2	2.2
5121 Excises	4 923.7	18 155.0	31 340.0	33 013.0	35 792.0	2.5	2.8	2.4	1.7	1.7
5200 Taxes on use of goods and perform activities	473.9	2 248.0	3 196.0	8 134.0	8 355.0	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**	**11 560.0**	**13 183.0**	**0.1**	**0.8**	**0.8**	**0.6**	**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 https://oe.cd/full-time-series.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink https://stat.link/w0fuqd

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

	Billion KRW					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**27 140.8**	**92 935.0**	**177 718.0**	**285 547.0**	**344 077.0**	**13.5**	**14.3**	**13.4**	**14.7**	**16.5**
1000 Taxes on income, profits and capital gains	11 655.2	35 824.0	75 352.0	149 319.0	185 459.0	5.8	5.5	5.7	7.7	8.9
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	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	29 160.0	40 207.0	0.4	0.9	0.9	1.5	1.9
5000 Taxes on goods and services	14 377.5	46 812.0	86 629.0	102 903.0	113 264.0	7.2	7.2	6.5	5.3	5.4
6000 Other taxes	212.5	4 433.0	4 449.0	4 165.0	5 147.0	0.1	0.7	0.3	0.2	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**	**102 049.0**	**112 798.0**	**3.2**	**3.2**	**3.7**	**5.3**	**5.4**
1000 Taxes on income, profits and capital gains	548.3	3 430.0	7 553.0	17 245.0	20 115.0	0.3	0.5	0.6	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	123.5	258.0	714.0	1 607.0	1 755.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	3 522.6	10 980.0	22 228.0	47 352.0	53 056.0	1.8	1.7	1.7	2.4	2.6
5000 Taxes on goods and services	2 120.0	5 459.0	13 140.0	28 450.0	29 836.0	1.1	0.8	1.0	1.5	1.4
6000 Other taxes	46.6	474.0	5 525.0	7 395.0	8 036.0	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**	**150 854.0**	**162 209.0**	**1.9**	**3.5**	**5.2**	**7.8**	**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	150 854.0	162 209.0	1.9	3.5	5.2	7.8	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 https://oe.cd/full-time-series.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink https://stat.link/2rqc87

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**..**	**2.0**	**5.2**	**9.4**	**10.3**	**..**	**29.0**	**28.5**	**30.9**	**30.5**
1000 Taxes on income, profits and capital gains	**..**	**0.5**	**1.3**	**2.0**	**2.3**	**..**	**7.0**	**7.1**	**6.7**	**6.8**
1100 Of individuals	..	0.4	1.1	1.8	2.0	..	5.5	6.2	6.0	6.0
1200 Corporate	..	0.1	0.2	0.2	0.3	..	1.5	1.0	0.7	0.9
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**	**3.0**	**3.2**	**..**	**9.7**	**8.6**	**9.9**	**9.5**
2100 Employees	..	0.2	0.4	1.0	1.0	..	2.4	2.2	3.2	3.1
2200 Employers	..	0.5	1.2	2.0	2.1	..	7.3	6.4	6.5	6.3
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**	**0.9**
4100 Recurrent taxes on immovable property	..	0.1	0.1	0.2	0.2	..	0.9	0.7	0.7	0.7
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**	**4.1**	**4.5**	**..**	**11.2**	**11.9**	**13.5**	**13.3**
5100 Taxes on production, sale, transfer, etc	..	0.7	2.0	3.9	4.2	..	10.8	11.2	12.8	12.6
5110 General taxes	..	0.5	1.3	2.7	3.0	..	6.9	7.2	8.9	8.9
5111 Value added taxes	..	0.5	1.2	2.5	2.9	..	6.9	6.6	8.4	8.6
5120 Taxes on specific goods and services	..	0.3	0.7	1.2	1.2	..	3.8	4.0	3.9	3.7
5121 Excises	..	0.2	0.6	1.1	1.1	..	3.4	3.6	3.5	3.3
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.2	0.2	..	0.5	0.7	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	..	..	..	..	..	..	..	..	..	..
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	0.1	..	..	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 https://oe.cd/full-time-series.

Source: Ministry of Finance.

StatLink https://stat.link/2d5xir

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**..**	**1.0**	**2.5**	**4.8**	**5.3**	**..**	**14.4**	**14.1**	**15.7**	**15.8**
1000 Taxes on income, profits and capital gains	..	0.2	0.4	0.6	0.8	..	3.1	2.2	1.9	2.3
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	0.0	0.1	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	0.8	2.1	4.0	4.4	..	11.1	11.7	13.3	13.1
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**	**1.7**	**1.8**	**..**	**4.9**	**5.7**	**5.5**	**5.3**
1000 Taxes on income, profits and capital gains	..	0.3	0.9	1.4	1.5	..	3.9	4.9	4.8	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	..	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	0.7
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	**..**	**0.7**	**1.6**	**2.9**	**3.1**	**..**	**9.7**	**8.6**	**9.6**	**9.2**
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	..	0.7	1.6	2.9	3.1	..	9.7	8.6	9.5	9.2
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 https://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink https://stat.link/zfxy5k

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**..**	**4.1**	**7.9**	**15.6**	**18.0**	**..**	**30.8**	**28.3**	**31.2**	**32.1**
1000 Taxes on income, profits and capital gains	**..**	**1.1**	**1.3**	**4.5**	**5.4**	**..**	**8.3**	**4.6**	**8.9**	**9.6**
1100 Of individuals	..	1.0	1.0	3.6	4.2	..	7.6	3.6	7.3	7.5
1200 Corporate	..	0.1	0.3	0.8	1.2	..	0.7	1.0	1.7	2.1
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**	**5.1**	**5.7**	**..**	**9.9**	**11.6**	**10.2**	**10.2**
2100 Employees	..	0.1	0.6	3.8	4.4	..	0.8	2.2	7.6	7.7
2200 Employers	..	1.1	2.1	0.4	0.4	..	8.1	7.4	0.7	0.7
2300 Self-employed or non-employed	..	0.1	0.5	0.9	1.0	..	1.0	1.9	1.8	1.7
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	**..**	**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**	**..**	**0.5**	**0.4**	**0.3**	**0.3**
4100 Recurrent taxes on immovable property	..	0.1	0.1	0.1	0.2	..	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**	**5.9**	**6.7**	**..**	**12.1**	**11.7**	**11.8**	**12.0**
5100 Taxes on production, sale, transfer, etc	..	1.6	3.2	5.8	6.6	..	11.7	11.4	11.6	11.8
5110 General taxes	..	1.1	2.2	4.0	4.7	..	8.1	7.8	8.1	8.4
5111 Value added taxes	..	1.0	2.2	4.0	4.7	..	7.5	7.8	8.0	8.3
5120 Taxes on specific goods and services	..	0.5	1.0	1.7	1.9	..	3.5	3.6	3.5	3.4
5121 Excises	..	0.4	0.9	1.6	1.7	..	3.2	3.2	3.1	3.0
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	0.2	..	..	0.2	0.3	0.3
Customs duties	..	..	0.1	0.1	0.2	..	..	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 https://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/o6rz3d

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**..**	**2.7**	**4.5**	**10.2**	**11.9**	**..**	**20.3**	**16.0**	**20.4**	**21.2**
1000 Taxes on income, profits and capital gains	..	1.1	1.3	4.5	5.4	..	8.3	4.6	8.9	9.6
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	..	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	5.7	6.5	..	12.0	11.4	11.5	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**	**0.1**	**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	0.2	..	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**	**5.1**	**5.7**	**..**	**9.9**	**11.6**	**10.2**	**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	5.1	5.7	..	9.9	11.6	10.2	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 https://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/ptz69i

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**3.7**	**8.5**	**15.1**	**24.7**	**27.8**	**34.7**	**37.0**	**35.7**	**38.2**	**38.4**
1000 Taxes on income, profits and capital gains	**1.5**	**3.1**	**5.5**	**9.4**	**10.6**	**13.9**	**13.5**	**12.9**	**14.5**	**14.6**
1100 Of individuals	0.9	1.6	3.2	6.3	7.3	8.3	6.8	7.4	9.7	10.1
1200 Corporate	0.6	1.5	2.3	3.1	3.3	5.6	6.7	5.4	4.8	4.5
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**	**7.2**	**7.6**	**9.6**	**9.7**	**10.3**	**11.1**	**10.6**
2100 Employees	0.4	1.0	2.0	3.3	3.5	3.7	4.3	4.8	5.2	4.9
2200 Employers	0.5	1.0	1.9	2.9	3.1	4.7	4.2	4.5	4.6	4.3
2300 Self-employed or non-employed	0.1	0.3	0.5	0.9	1.0	1.2	1.2	1.1	1.4	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	**0.3**	**0.9**	**1.1**	**2.5**	**2.9**	**2.9**	**4.0**	**2.5**	**3.8**	**4.0**
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	1.9	2.1	1.6	2.8	2.0	2.9	2.9
4300 Estate, inheritance and gift taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
4400 Taxes on financial and capital transactions	0.1	0.2	0.2	0.5	0.6	1.1	1.0	0.4	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	**0.9**	**2.3**	**4.2**	**5.6**	**6.6**	**8.2**	**9.8**	**9.9**	**8.7**	**9.1**
5100 Taxes on production, sale, transfer, etc	0.8	2.2	4.1	5.5	6.5	8.0	9.7	9.7	8.6	9.0
5110 General taxes	0.4	1.1	2.6	3.7	4.3	4.2	4.9	6.2	5.7	5.9
5111 Value added taxes	0.4	1.1	2.6	3.7	4.3	4.2	4.9	6.2	5.7	5.9
5120 Taxes on specific goods and services	0.4	1.1	1.5	1.9	2.2	3.8	4.8	3.5	2.9	3.1
5121 Excises	0.4	1.0	1.4	1.5	1.8	3.4	4.5	3.3	2.3	2.5
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	0.1	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	**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	0.3	0.2	0.1	0.0	0.3	0.4
Customs duties	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
SRF contributions	..	..	..	0.2	0.2	..	..	..	0.3	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 https://oe.cd/full-time-series.

Source: General account of the State.

StatLink https://stat.link/4kjxea

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**2.4**	**5.8**	**10.2**	**16.4**	**19.0**	**22.9**	**25.4**	**24.0**	**25.5**	**26.2**
1000 Taxes on income, profits and capital gains	1.3	2.6	4.9	8.4	9.6	12.0	11.5	11.5	13.0	13.2
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	2.8	2.7	3.8	2.4	3.7	3.9
5000 Taxes on goods and services	0.8	2.2	4.2	5.4	6.3	8.0	9.7	9.8	8.4	8.8
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**	**1.0**	**1.1**	**2.2**	**2.2**	**1.5**	**1.6**	**1.5**
1000 Taxes on income, profits and capital gains	0.2	0.5	0.6	1.0	1.0	2.0	2.0	1.4	1.5	1.4
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	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**	**7.0**	**7.4**	**9.4**	**9.4**	**10.1**	**10.8**	**10.3**
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	1.0	2.2	4.3	7.0	7.4	9.4	9.4	10.1	10.8	10.3
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: 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 https://oe.cd/full-time-series.

Source: General account of the State.

StatLink https://stat.link/9pnwia

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

	Billion MXN					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**102.0**	**767.2**	**1 716.2**	**4 148.7**	**4 452.4**	**12.1**	**11.5**	**12.8**	**17.7**	**17.3**
1000 Taxes on income, profits and capital gains	**34.7**	**276.5**	**683.6**	**1 768.2**	**1 903.0**	**4.1**	**4.1**	**5.1**	**7.5**	**7.4**
1100 Of individuals	..	..	313.5	872.6	938.6	..	..	2.3	3.7	3.6
1200 Corporate	..	..	246.7	832.1	898.8	..	..	1.8	3.6	3.5
1300 Unallocable between 1100 and 1200	34.7	276.5	123.4	63.4	65.7	4.1	4.1	0.9	0.3	0.3
2000 Social security contributions	**17.2**	**138.2**	**277.5**	**576.0**	**612.2**	**2.0**	**2.1**	**2.1**	**2.5**	**2.4**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	17.2	138.2	277.5	576.0	612.2	2.0	2.1	2.1	2.5	2.4
3000 Taxes on payroll and workforce	**1.8**	**11.2**	**36.9**	**105.5**	**116.9**	**0.2**	**0.2**	**0.3**	**0.5**	**0.5**
4000 Taxes on property	**1.9**	**14.0**	**39.0**	**79.2**	**90.2**	**0.2**	**0.2**	**0.3**	**0.3**	**0.3**
4100 Recurrent taxes on immovable property	1.0	9.9	25.7	52.7	56.1	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	26.5	34.1	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**	**1 544.2**	**1 647.9**	**5.3**	**4.8**	**4.9**	**6.6**	**6.4**
5100 Taxes on production, sale, transfer, etc	44.2	310.3	630.1	1 527.7	1 630.6	5.2	4.6	4.7	6.5	6.3
5110 General taxes	26.6	189.6	504.5	987.5	1 123.7	3.2	2.8	3.8	4.2	4.4
5111 Value added taxes	26.6	189.6	504.5	987.5	1 123.7	3.2	2.8	3.8	4.2	4.4
5120 Taxes on specific goods and services	17.5	120.7	125.6	540.1	506.9	2.1	1.8	0.9	2.3	2.0
5121 Excises	10.1	86.2	86.1	469.0	410.4	1.2	1.3	0.6	2.0	1.6
5200 Taxes on use of goods and perform activities	0.7	9.3	21.8	16.5	17.3	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**	**75.7**	**82.1**	**0.2**	**0.1**	**0.2**	**0.3**	**0.3**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	40.3	50.5	53.4	..	..	0.3	0.2	0.2
Transfer component	..	..	9.7	0.5	0.5	..	..	0.1	0.0	0.0
Tax expenditure component	..	..	30.6	50.0	52.9	..	..	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 https://oe.cd/full-time-series.

Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/bhjktn

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

	Billion MXN					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**81.4**	**600.5**	**1 351.5**	**3 347.5**	**3 579.5**	**9.7**	**9.0**	**10.1**	**14.3**	**13.9**
1000 Taxes on income, profits and capital gains	34.7	276.5	683.6	1 768.2	1 903.0	4.1	4.1	5.1	7.5	7.4
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	0.8	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	1 522.3	1 621.9	5.3	4.8	4.8	6.5	6.3
6000 Other taxes	1.3	5.9	22.2	57.0	54.5	0.2	0.1	0.2	0.2	0.2
State/Regional										
Total tax revenue	**2.2**	**20.5**	**58.3**	**161.2**	**182.6**	**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	105.5	116.9	0.1	0.2	0.3	0.5	0.5
4000 Taxes on property	0.9	7.0	13.1	26.4	30.1	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.1	1.3	5.8	21.2	25.4	0.0	0.0	0.0	0.1	0.1
6000 Other taxes	0.2	0.9	2.5	8.0	10.2	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	**1.3**	**8.0**	**29.0**	**64.1**	**78.1**	**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	52.8	60.1	0.1	0.1	0.2	0.2	0.2
5000 Taxes on goods and services	0.1	0.2	0.5	0.7	0.6	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.9	2.6	10.6	17.3	0.0	0.0	0.0	0.0	0.1
Social Security Funds										
Total tax revenue	**17.2**	**138.2**	**277.5**	**576.0**	**612.2**	**2.0**	**2.1**	**2.1**	**2.5**	**2.4**
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	17.2	138.2	277.5	576.0	612.2	2.0	2.1	2.1	2.5	2.4
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 https://oe.cd/full-time-series.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/ksqo3r

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**104.4**	**166.8**	**227.9**	**318.6**	**341.1**	**39.7**	**36.9**	**35.7**	**40.0**	**39.2**
1000 Taxes on income, profits and capital gains	**33.7**	**43.3**	**63.6**	**97.8**	**107.8**	**12.8**	**9.6**	**9.9**	**12.3**	**12.4**
1100 Of individuals	25.8	25.1	49.0	73.1	74.4	9.8	5.6	7.7	9.2	8.5
1200 Corporate	7.9	18.1	14.6	24.7	33.4	3.0	4.0	2.3	3.1	3.8
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	**39.1**	**64.5**	**82.7**	**108.7**	**112.7**	**14.9**	**14.3**	**12.9**	**13.6**	**12.9**
2100 Employees	24.1	35.3	41.6	40.3	42.2	9.2	7.8	6.5	5.1	4.8
2200 Employers	7.8	18.7	29.4	44.1	45.1	3.0	4.1	4.6	5.5	5.2
2300 Self-employed or non-employed	7.1	10.5	11.7	24.3	25.4	2.7	2.3	1.8	3.0	2.9
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	**3.8**	**8.8**	**8.8**	**13.5**	**14.1**	**1.5**	**1.9**	**1.4**	**1.7**	**1.6**
4100 Recurrent taxes on immovable property	1.7	3.1	4.2	7.9	7.8	0.7	0.7	0.7	1.0	0.9
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	2.1	2.5	0.2	0.3	0.3	0.3	0.3
4400 Taxes on financial and capital transactions	1.0	3.4	2.8	3.6	3.8	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**	**97.0**	**105.5**	**10.5**	**10.9**	**11.2**	**12.2**	**12.1**
5100 Taxes on production, sale, transfer, etc	25.1	44.9	64.2	87.5	95.7	9.5	9.9	10.1	11.0	11.0
5110 General taxes	17.2	28.9	42.7	59.0	65.5	6.5	6.4	6.7	7.4	7.5
5111 Value added taxes	17.2	28.8	42.7	59.0	65.4	6.5	6.4	6.7	7.4	7.5
5120 Taxes on specific goods and services	7.9	16.0	21.6	28.5	30.3	3.0	3.5	3.4	3.6	3.5
5121 Excises	6.0	13.8	18.4	20.4	21.1	2.3	3.0	2.9	2.6	2.4
5200 Taxes on use of goods and perform activities	2.5	4.6	7.6	9.5	9.8	1.0	1.0	1.2	1.2	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	**0.3**	**0.8**	**1.0**	**1.5**	**1.0**	**0.1**	**0.2**	**0.2**	**0.2**	**0.1**
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	3.5	4.1	0.6	0.4	0.3	0.4	0.5
Customs duties	..	1.3	1.7	2.5	3.0	..	0.3	0.3	0.3	0.3
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 https://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/0tm74y

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**61.4**	**95.1**	**135.1**	**195.3**	**212.8**	**23.3**	**21.0**	**21.1**	**24.5**	**24.4**
1000 Taxes on income, profits and capital gains	33.7	43.3	63.6	97.8	107.8	12.8	9.6	9.9	12.3	12.4
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	2.1	5.7	4.6	7.5	7.8	0.8	1.3	0.7	0.9	0.9
5000 Taxes on goods and services	25.3	45.4	66.2	88.4	96.2	9.6	10.0	10.3	11.1	11.0
6000 Other taxes	0.3	0.8	0.8	1.5	1.0	0.1	0.2	0.1	0.2	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	**2.5**	**5.6**	**8.1**	**11.1**	**11.6**	**0.9**	**1.2**	**1.3**	**1.4**	**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	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	6.0	6.3	0.7	0.7	0.7	0.8	0.7
5000 Taxes on goods and services	0.8	2.5	3.7	5.1	5.3	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**	**108.7**	**112.7**	**14.9**	**14.3**	**12.9**	**13.6**	**12.9**
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	39.1	64.5	82.7	108.7	112.7	14.9	14.3	12.9	13.6	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	0.0	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 https://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/vu6cjo

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

	Billion NZD					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**27.5**	**39.8**	**62.3**	**115.6**	**125.7**	**36.2**	**32.5**	**30.3**	**33.7**	**34.6**
1000 Taxes on income, profits and capital gains	**16.4**	**23.9**	**33.5**	**65.3**	**73.6**	**21.6**	**19.5**	**16.3**	**19.0**	**20.2**
1100 Of individuals	13.2	17.1	23.5	44.5	51.4	17.4	14.0	11.4	13.0	14.1
1200 Corporate	1.8	4.9	7.6	17.8	19.8	2.3	4.0	3.7	5.2	5.4
1300 Unallocable between 1100 and 1200	1.4	1.8	2.4	3.0	2.5	1.9	1.5	1.2	0.9	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**
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**	**6.4**	**7.0**	**2.5**	**1.7**	**2.0**	**1.9**	**1.9**
4100 Recurrent taxes on immovable property	1.7	2.0	4.0	6.3	6.9	2.3	1.7	2.0	1.8	1.9
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	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**	**43.9**	**45.1**	**12.1**	**11.3**	**12.0**	**12.8**	**12.4**
5100 Taxes on production, sale, transfer, etc	8.7	12.9	23.1	41.1	42.4	11.4	10.5	11.2	12.0	11.6
5110 General taxes	6.2	9.9	19.1	35.4	36.9	8.1	8.1	9.3	10.3	10.1
5111 Value added taxes	6.2	9.9	19.1	35.4	36.9	8.1	8.1	9.3	10.3	10.1
5120 Taxes on specific goods and services	2.5	3.0	4.0	5.7	5.5	3.3	2.5	1.9	1.7	1.5
5121 Excises	1.9	2.1	1.8	2.1	1.7	2.5	1.8	0.9	0.6	0.5
5200 Taxes on use of goods and perform activities	0.5	0.9	1.6	2.8	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	2.8	..	0.9	1.4	0.9	0.8
Transfer component	..	0.7	1.8	1.4	1.3	..	0.6	0.9	0.4	0.4
Tax expenditure component	..	0.3	1.0	1.5	1.5	..	0.3	0.5	0.4	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 https://oe.cd/full-time-series.

Source: Statistics New Zealand.

StatLink https://stat.link/xvecu3

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

	Billion NZD					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**25.8**	**37.5**	**57.9**	**108.5**	**118.0**	**34.0**	**30.7**	**28.1**	**31.6**	**32.4**
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	65.3	73.6	21.6	19.5	16.3	19.0	20.2
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	0.3	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	43.1	44.3	12.0	11.1	11.8	12.6	12.2
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	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
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**	**7.1**	**7.7**	**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	6.3	6.9	2.0	1.7	2.0	1.8	1.9
5000 Taxes on goods and services	0.1	0.2	0.4	0.8	0.9	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 https://oe.cd/full-time-series.

Source: Statistics New Zealand.

StatLink https://stat.link/5yx4j9

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

	Billion NOK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**301.8**	**628.0**	**1 083.3**	**1 340.1**	**1 787.8**	**40.2**	**41.6**	**41.6**	**38.7**	**42.4**
1000 Taxes on income, profits and capital gains	**106.3**	**284.2**	**512.2**	**486.9**	**876.1**	**14.2**	**18.8**	**19.7**	**14.1**	**20.8**
1100 Of individuals	79.1	152.0	256.5	390.4	454.3	10.5	10.1	9.8	11.3	10.8
1200 Corporate	27.2	132.2	255.7	96.5	421.9	3.6	8.8	9.8	2.8	10.0
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	**79.4**	**132.2**	**243.0**	**381.2**	**402.2**	**10.6**	**8.8**	**9.3**	**11.0**	**9.5**
2100 Employees	25.3	45.2	81.0	134.8	142.3	3.4	3.0	3.1	3.9	3.4
2200 Employers	50.1	79.2	148.0	221.3	232.6	6.7	5.3	5.7	6.4	5.5
2300 Self-employed or non-employed	3.9	7.8	13.9	25.2	27.3	0.5	0.5	0.5	0.7	0.6
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**	**2.1**	**2.2**	**0.0**	**0.0**	**0.0**	**0.1**	**0.1**
4000 Taxes on property	**8.9**	**14.4**	**28.5**	**45.8**	**52.9**	**1.2**	**1.0**	**1.1**	**1.3**	**1.3**
4100 Recurrent taxes on immovable property	2.2	2.7	7.1	14.8	15.6	0.3	0.2	0.3	0.4	0.4
4200 Recurrent taxes on net wealth	5.1	7.7	13.2	19.6	24.2	0.7	0.5	0.5	0.6	0.6
4300 Estate, inheritance and gift taxes	0.4	1.3	2.4	0.1	0.0	0.1	0.1	0.1	0.0	0.0
4400 Taxes on financial and capital transactions	1.1	2.7	5.9	11.4	13.1	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**	**424.1**	**454.4**	**14.3**	**13.1**	**11.5**	**12.3**	**10.8**
5100 Taxes on production, sale, transfer, etc	102.9	185.9	284.6	403.9	430.5	13.7	12.3	10.9	11.7	10.2
5110 General taxes	56.7	125.0	201.8	312.9	340.4	7.6	8.3	7.7	9.0	8.1
5111 Value added taxes	56.7	124.2	201.2	311.6	338.9	7.6	8.2	7.7	9.0	8.0
5120 Taxes on specific goods and services	46.2	60.9	82.8	91.0	90.1	6.2	4.0	3.2	2.6	2.1
5121 Excises	37.5	54.9	76.3	81.7	79.6	5.0	3.6	2.9	2.4	1.9
5200 Taxes on use of goods and perform activities	4.4	11.3	14.9	20.2	23.9	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	3.7	3.7	..	..	0.0	0.1	0.1
Transfer component	..	..	1.2	2.8	3.0	..	..	0.0	0.1	0.1
Tax expenditure component	..	..	0.1	0.8	0.8	..	..	0.0	0.0	0.0
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	..	..	..	..	..	..	..	..	..
Customs duties	..	..	..	..	..	..	..	..	..	..
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. 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 https://oe.cd/full-time-series.

Source: Statistics Norway; National Accounts.

StatLink https://stat.link/pxy6m0

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

	Billion NOK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**165.4**	**532.5**	**935.7**	**1 116.1**	**1 504.0**	**22.1**	**35.3**	**35.9**	**32.2**	**35.7**
1000 Taxes on income, profits and capital gains	50.6	198.4	381.0	293.6	624.7	6.8	13.1	14.6	8.5	14.8
2000 Social security contributions	4.7	132.2	243.0	381.2	402.2	0.6	8.8	9.3	11.0	9.5
3000 Taxes on payroll and workforce	0.0	0.0	0.0	2.1	2.2	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	3.4	6.8	13.7	16.8	22.1	0.5	0.5	0.5	0.5	0.5
5000 Taxes on goods and services	106.7	195.1	298.0	422.4	452.7	14.2	12.9	11.4	12.2	10.7
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	**61.6**	**95.5**	**147.7**	**224.0**	**283.8**	**8.2**	**6.3**	**5.7**	**6.5**	**6.7**
1000 Taxes on income, profits and capital gains	55.7	85.8	131.2	193.3	251.4	7.4	5.7	5.0	5.6	6.0
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	5.5	7.6	14.9	29.0	30.8	0.7	0.5	0.6	0.8	0.7
5000 Taxes on goods and services	0.4	2.1	1.6	1.7	1.7	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 https://oe.cd/full-time-series.

Source: Statistics Norway; National Accounts.

StatLink https://stat.link/1t9ncy

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

	Billion PLN					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**..**	**246.0**	**453.3**	**831.3**	**965.6**	**..**	**32.9**	**31.6**	**35.6**	**36.7**
1000 Taxes on income, profits and capital gains	**..**	**50.3**	**91.0**	**175.8**	**209.3**	**..**	**6.7**	**6.3**	**7.5**	**8.0**
1100 Of individuals	..	32.4	62.9	123.0	140.7	..	4.3	4.4	5.3	5.3
1200 Corporate	..	17.9	28.1	52.9	68.6	..	2.4	2.0	2.3	2.6
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	**..**	**96.4**	**156.0**	**315.4**	**341.2**	**..**	**12.9**	**10.9**	**13.5**	**13.0**
2100 Employees	..	42.2	59.6	131.8	148.3	..	5.6	4.2	5.6	5.6
2200 Employers	..	41.4	66.3	119.6	122.4	..	5.5	4.6	5.1	4.7
2300 Self-employed or non-employed	..	12.8	30.1	64.0	70.5	..	1.7	2.1	2.7	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**	**7.7**	**14.5**	**..**	**0.2**	**0.3**	**0.3**	**0.6**
4000 Taxes on property	**..**	**10.6**	**19.1**	**30.3**	**33.7**	**..**	**1.4**	**1.3**	**1.3**	**1.3**
4100 Recurrent taxes on immovable property	..	8.4	16.4	26.5	28.1	..	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	0.4	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	2.0	2.4	3.5	5.2	..	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**	**301.0**	**365.6**	**..**	**11.6**	**12.7**	**12.9**	**13.9**
5100 Taxes on production, sale, transfer, etc	..	84.9	176.0	283.8	344.5	..	11.3	12.3	12.1	13.1
5110 General taxes	..	51.6	109.7	186.0	228.1	..	6.9	7.6	8.0	8.7
5111 Value added taxes	..	51.6	109.7	186.0	225.1	..	6.9	7.6	8.0	8.6
5120 Taxes on specific goods and services	..	33.3	66.3	97.9	116.5	..	4.4	4.6	4.2	4.4
5121 Excises	..	27.2	62.0	81.8	96.9	..	3.6	4.3	3.5	3.7
5200 Taxes on use of goods and perform activities	..	2.0	6.8	17.2	21.1	..	0.3	0.5	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
6000 Other taxes	**..**	**0.3**	**0.6**	**1.0**	**1.3**	**..**	**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	4.4	5.9	..	..	0.1	0.2	0.2
Customs duties	..	..	1.6	4.4	5.9	..	..	0.1	0.2	0.2
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. 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 https://oe.cd/full-time-series.

Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/nicmpe

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

	Billion PLN					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**..**	**126.9**	**238.4**	**408.6**	**502.4**	**..**	**17.0**	**16.6**	**17.5**	**19.1**
1000 Taxes on income, profits and capital gains	..	40.0	57.7	108.2	133.9	..	5.3	4.0	4.6	5.1
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	7.7	14.5	..	0.2	0.3	0.3	0.6
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	292.7	354.0	..	11.4	12.3	12.5	13.5
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**	**102.9**	**114.7**	**..**	**3.0**	**4.0**	**4.4**	**4.4**
1000 Taxes on income, profits and capital gains	..	10.3	33.3	67.6	75.4	..	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	30.3	33.7	..	1.4	1.3	1.3	1.3
5000 Taxes on goods and services	..	1.5	4.1	4.0	4.3	..	0.2	0.3	0.2	0.2
6000 Other taxes	..	0.3	0.6	1.0	1.3	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	**..**	**96.4**	**156.0**	**315.4**	**342.6**	**..**	**12.9**	**10.9**	**13.5**	**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
2000 Social security contributions	..	96.4	156.0	315.4	341.2	..	12.9	10.9	13.5	13.0
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	1.4	..	0.0	0.0	0.0	0.1
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 https://oe.cd/full-time-series.

Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/mu35kf

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**14.8**	**39.7**	**54.5**	**70.5**	**75.8**	**26.5**	**30.9**	**30.4**	**35.2**	**35.3**
1000 Taxes on income, profits and capital gains	**3.8**	**11.7**	**14.6**	**19.5**	**20.1**	**6.8**	**9.1**	**8.1**	**9.7**	**9.4**
1100 Of individuals	2.4	6.8	9.6	14.0	15.0	4.2	5.3	5.4	7.0	7.0
1200 Corporate	1.2	4.7	4.9	5.5	5.2	2.1	3.7	2.7	2.8	2.4
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**	**20.9**	**22.4**	**7.2**	**7.9**	**8.6**	**10.4**	**10.4**
2100 Employees	1.5	4.3	6.7	8.3	8.9	2.6	3.3	3.7	4.1	4.2
2200 Employers	2.4	5.9	8.8	12.7	13.5	4.3	4.6	4.9	6.3	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**	**2.9**	**3.3**	**0.7**	**1.1**	**1.1**	**1.4**	**1.5**
4100 Recurrent taxes on immovable property	0.1	0.5	1.1	1.6	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	0.0	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	0.9	1.3	1.7	0.3	0.7	0.5	0.6	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	**6.6**	**16.3**	**22.2**	**26.7**	**29.6**	**11.7**	**12.7**	**12.4**	**13.3**	**13.8**
5100 Taxes on production, sale, transfer, etc	6.4	15.9	21.5	25.2	28.1	11.5	12.3	12.0	12.6	13.1
5110 General taxes	2.9	9.7	13.5	16.8	19.1	5.2	7.6	7.5	8.4	8.9
5111 Value added taxes	2.9	9.7	13.5	16.8	19.1	5.2	7.6	7.5	8.4	8.9
5120 Taxes on specific goods and services	3.5	6.1	8.0	8.4	8.9	6.3	4.8	4.4	4.2	4.2
5121 Excises	2.1	4.5	5.7	5.5	5.8	3.7	3.5	3.1	2.7	2.7
5200 Taxes on use of goods and perform activities	0.1	0.4	0.7	1.5	1.5	0.2	0.3	0.4	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	0.0	0.0
6000 Other taxes	**0.0**	**0.1**	**0.2**	**0.4**	**0.4**	**0.1**	**0.1**	**0.1**	**0.2**	**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	0.2	0.2	0.2	0.3	0.4	0.3	0.2	0.1	0.2	0.2
Customs duties	..	0.2	0.2	0.2	0.2	..	0.2	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 https://oe.cd/full-time-series.

Source: Instituto Nacional de Estatística.

StatLink https://stat.link/y4d6t0

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**9.8**	**26.5**	**34.7**	**45.2**	**48.6**	**17.6**	**20.6**	**19.3**	**22.5**	**22.6**
1000 Taxes on income, profits and capital gains	3.6	11.1	13.5	18.2	18.8	6.4	8.7	7.5	9.1	8.8
2000 Social security contributions	0.0	0.2	0.3	2.1	2.2	0.0	0.1	0.2	1.1	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	0.1	0.3	0.3	0.4	0.5	0.1	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	6.1	14.8	20.4	24.0	26.7	10.9	11.5	11.4	12.0	12.4
6000 Other taxes	0.0	0.1	0.2	0.4	0.4	0.1	0.1	0.1	0.2	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	**0.8**	**3.7**	**5.3**	**5.1**	**5.5**	**1.5**	**2.8**	**2.9**	**2.5**	**2.6**
1000 Taxes on income, profits and capital gains	0.2	0.6	1.1	1.3	1.3	0.4	0.4	0.6	0.7	0.6
2000 Social security contributions	0.0	1.1	1.7	0.0	0.0	0.0	0.9	0.9	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	2.4	2.8	0.6	0.9	1.0	1.2	1.3
5000 Taxes on goods and services	0.3	0.7	0.8	1.3	1.4	0.5	0.6	0.4	0.6	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**	**19.9**	**21.4**	**7.2**	**7.3**	**8.0**	**9.9**	**10.0**
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	4.0	8.8	13.5	18.8	20.2	7.2	6.9	7.5	9.4	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 https://oe.cd/full-time-series.

Source: Instituto Nacional de Estatística.

StatLink https://stat.link/caw5sl

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**..**	**10.6**	**19.2**	**32.5**	**35.5**	**..**	**33.6**	**27.9**	**34.8**	**35.4**
1000 Taxes on income, profits and capital gains	**..**	**2.2**	**3.6**	**6.5**	**7.7**	**..**	**6.9**	**5.2**	**7.0**	**7.7**
1100 Of individuals	..	1.1	1.8	3.5	3.8	..	3.3	2.6	3.7	3.7
1200 Corporate	..	0.8	1.7	2.8	3.6	..	2.6	2.4	3.0	3.6
1300 Unallocable between 1100 and 1200	..	0.3	0.2	0.2	0.3	..	1.0	0.2	0.3	0.3
2000 Social security contributions	**..**	**4.4**	**8.2**	**14.2**	**15.3**	**..**	**13.9**	**11.9**	**15.2**	**15.2**
2100 Employees	..	0.9	2.1	3.5	3.7	..	2.8	3.0	3.7	3.7
2200 Employers	..	2.9	4.6	8.6	9.1	..	9.0	6.7	9.3	9.1
2300 Self-employed or non-employed	..	0.7	1.5	2.1	2.4	..	2.1	2.2	2.3	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	**..**	**0.0**	**0.0**	**0.0**	**0.0**	**..**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**..**	**0.2**	**0.3**	**0.4**	**0.5**	**..**	**0.6**	**0.4**	**0.5**	**0.5**
4100 Recurrent taxes on immovable property	..	0.1	0.3	0.4	0.5	..	0.5	0.4	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	0.0	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**	**11.3**	**12.1**	**..**	**12.2**	**10.4**	**12.1**	**12.0**
5100 Taxes on production, sale, transfer, etc	..	3.6	6.6	10.4	11.1	..	11.5	9.6	11.1	11.1
5110 General taxes	..	2.2	4.2	6.8	7.5	..	6.8	6.1	7.3	7.5
5111 Value added taxes	..	2.2	4.2	6.8	7.5	..	6.8	6.1	7.3	7.5
5120 Taxes on specific goods and services	..	1.5	2.4	3.6	3.6	..	4.6	3.5	3.8	3.6
5121 Excises	..	1.0	2.1	2.8	3.0	..	3.1	3.0	2.9	2.9
5200 Taxes on use of goods and perform activities	..	0.2	0.4	0.7	0.7	..	0.7	0.6	0.8	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	0.4	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	0.1	0.1
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 https://oe.cd/full-time-series.

Source: Ministry of Finance.

StatLink https://stat.link/m1u7dl

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**..**	**6.2**	**10.5**	**17.9**	**19.8**	**..**	**19.5**	**15.3**	**19.2**	**19.7**
1000 Taxes on income, profits and capital gains	..	2.2	3.6	6.5	7.7	..	6.9	5.2	7.0	7.7
2000 Social security contributions	..	0.1	0.2	0.4	0.4	..	0.3	0.3	0.5	0.4
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	..	0.1	0.0	0.0	0.0	..	0.2	0.0	0.0	0.0
5000 Taxes on goods and services	..	3.9	6.7	10.9	11.7	..	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**	**0.7**	**0.7**	**..**	**0.5**	**0.8**	**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
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	0.5	..	0.4	0.4	0.5	0.5
5000 Taxes on goods and services	..	0.0	0.3	0.2	0.2	..	0.0	0.4	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	**..**	**4.3**	**7.9**	**13.8**	**14.8**	**..**	**13.6**	**11.5**	**14.8**	**14.8**
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	..	4.3	7.9	13.8	14.8	..	13.6	11.5	14.8	14.8
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 https://oe.cd/full-time-series.
Source: Ministry of Finance.

StatLink https://stat.link/4vl0nq

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**..**	**7.1**	**13.7**	**17.5**	**19.8**	**..**	**37.7**	**37.8**	**37.2**	**37.9**
1000 Taxes on income, profits and capital gains	**..**	**1.3**	**2.7**	**3.4**	**4.1**	**..**	**6.8**	**7.4**	**7.2**	**7.9**
1100 Of individuals	..	1.0	2.0	2.5	2.8	..	5.5	5.6	5.2	5.4
1200 Corporate	..	0.2	0.7	0.9	1.3	..	1.1	1.8	2.0	2.5
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**	**7.9**	**8.6**	**..**	**14.9**	**15.8**	**16.8**	**16.4**
2100 Employees	..	1.4	2.8	3.9	4.3	..	7.7	7.7	8.3	8.2
2200 Employers	..	1.0	2.1	2.9	3.1	..	5.3	5.7	6.1	6.0
2300 Self-employed or non-employed	..	0.4	0.9	1.1	1.2	..	1.9	2.5	2.4	2.2
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	0.3	..	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	0.1	..	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**	**5.9**	**6.8**	**..**	**13.8**	**13.9**	**12.5**	**13.0**
5100 Taxes on production, sale, transfer, etc	..	2.5	4.8	5.4	6.3	..	13.2	13.3	11.6	12.1
5110 General taxes	..	1.6	2.9	3.5	4.3	..	8.7	8.1	7.5	8.2
5111 Value added taxes	..	1.6	2.9	3.5	4.3	..	8.5	8.1	7.5	8.2
5120 Taxes on specific goods and services	..	0.8	1.9	1.9	2.0	..	4.5	5.3	4.1	3.9
5121 Excises	..	0.6	1.6	1.4	1.5	..	3.1	4.3	3.0	2.9
5200 Taxes on use of goods and perform activities	..	0.1	0.2	0.4	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	0.2	0.2
Customs duties	..	..	0.1	0.1	0.1	..	..	0.2	0.1	0.2
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 https://oe.cd/full-time-series.

Source: Statistical Office of the Republic of Slovenia.

StatLink https://stat.link/bhyo7l

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**..**	**3.8**	**6.5**	**7.9**	**9.5**	**..**	**20.2**	**18.0**	**16.8**	**18.3**
1000 Taxes on income, profits and capital gains	..	0.9	1.6	2.1	2.8	..	4.8	4.3	4.4	5.4
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	5.7	6.6	..	13.7	13.5	12.2	12.7
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	**..**	**0.5**	**1.5**	**1.7**	**1.7**	**..**	**2.7**	**4.0**	**3.6**	**3.3**
1000 Taxes on income, profits and capital gains	..	0.4	1.1	1.3	1.3	..	2.0	3.1	2.8	2.6
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	..	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	0.1
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	**..**	**2.8**	**5.7**	**7.8**	**8.5**	**..**	**14.8**	**15.6**	**16.6**	**16.2**
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	..	2.8	5.7	7.8	8.5	..	14.8	15.6	16.6	16.2
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: 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 https://oe.cd/full-time-series.

Source: Statistical Office of the Republic of Slovenia.

StatLink https://stat.link/nsrf2b

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**103.7**	**214.1**	**335.6**	**412.3**	**462.0**	**31.5**	**33.0**	**31.3**	**36.8**	**37.8**
1000 Taxes on income, profits and capital gains	**31.8**	**60.1**	**93.8**	**119.8**	**137.8**	**9.7**	**9.3**	**8.7**	**10.7**	**11.3**
1100 Of individuals	22.5	41.2	74.1	97.8	105.5	6.9	6.4	6.9	8.7	8.6
1200 Corporate	9.1	18.9	19.7	22.0	32.3	2.8	2.9	1.8	2.0	2.6
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**	**154.3**	**163.9**	**11.2**	**11.5**	**11.9**	**13.8**	**13.4**
2100 Employees	6.0	11.7	19.4	22.2	24.1	1.8	1.8	1.8	2.0	2.0
2200 Employers	26.4	54.2	89.7	112.4	119.0	8.0	8.4	8.4	10.0	9.7
2300 Self-employed or non-employed	4.4	8.7	18.1	19.6	20.8	1.3	1.4	1.7	1.8	1.7
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**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**5.7**	**13.8**	**22.2**	**27.8**	**33.3**	**1.7**	**2.1**	**2.1**	**2.5**	**2.7**
4100 Recurrent taxes on immovable property	1.5	4.0	9.7	13.3	13.7	0.4	0.6	0.9	1.2	1.1
4200 Recurrent taxes on net wealth	0.6	1.4	0.7	2.3	2.4	0.2	0.2	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.4	1.4	2.4	2.5	3.5	0.1	0.2	0.2	0.2	0.3
4400 Taxes on financial and capital transactions	2.5	5.9	7.6	7.5	11.1	0.8	0.9	0.7	0.7	0.9
4500 Non-recurrent taxes	0.6	1.1	1.8	2.2	2.6	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**	**110.3**	**126.8**	**9.0**	**10.1**	**8.6**	**9.9**	**10.4**
5100 Taxes on production, sale, transfer, etc	26.7	59.4	85.0	101.0	116.5	8.1	9.2	7.9	9.0	9.5
5110 General taxes	16.6	37.8	55.6	70.8	83.9	5.1	5.8	5.2	6.3	6.9
5111 Value added taxes	16.3	37.8	55.3	70.7	83.5	5.0	5.8	5.2	6.3	6.8
5120 Taxes on specific goods and services	10.1	21.6	29.4	30.1	32.6	3.1	3.3	2.7	2.7	2.7
5121 Excises	6.0	18.0	24.4	23.2	24.3	1.8	2.8	2.3	2.1	2.0
5200 Taxes on use of goods and perform activities	2.6	6.1	7.4	9.3	10.3	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**	**0.1**	**0.2**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.9	3.1	4.1	..	..	0.2	0.3	0.3
Transfer component	..	..	1.2	1.9	2.9	..	..	0.1	0.2	0.2
Tax expenditure component	..	..	0.7	1.2	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	2.5	3.0	0.2	0.2	0.1	0.2	0.2
Customs duties	..	1.0	1.5	1.7	2.0	..	0.1	0.1	0.1	0.2
SRF contributions	..	..	..	0.8	1.0	..	..	..	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 https://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/1czkgq

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

	Billion EUR					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**53.7**	**104.7**	**135.9**	**154.0**	**186.0**	**16.3**	**16.2**	**12.7**	**13.8**	**15.2**
1000 Taxes on income, profits and capital gains	29.5	51.0	60.6	61.0	79.0	9.0	7.9	5.6	5.4	6.5
2000 Social security contributions	0.4	2.3	3.5	3.4	3.5	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	0.4	0.7	0.1	0.1	0.0	0.0	0.1
5000 Taxes on goods and services	23.4	51.1	71.7	89.2	102.7	7.1	7.9	6.7	8.0	8.4
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**	**68.4**	**72.7**	**1.5**	**2.6**	**4.1**	**6.1**	**5.9**
1000 Taxes on income, profits and capital gains	0.4	5.6	28.1	52.1	51.4	0.1	0.9	2.6	4.7	4.2
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	3.0	7.7	9.7	11.0	15.2	0.9	1.2	0.9	1.0	1.2
5000 Taxes on goods and services	1.6	3.6	6.3	5.3	6.1	0.5	0.6	0.6	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
Local government										
Total tax revenue	**8.1**	**19.0**	**30.3**	**36.5**	**39.8**	**2.5**	**2.9**	**2.8**	**3.3**	**3.3**
1000 Taxes on income, profits and capital gains	1.9	3.5	5.2	6.8	7.3	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	16.4	17.4	0.7	0.9	1.2	1.5	1.4
5000 Taxes on goods and services	3.9	9.7	12.8	13.3	15.0	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**	**150.9**	**160.4**	**11.1**	**11.2**	**11.5**	**13.5**	**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	36.4	72.4	123.7	150.9	160.4	11.1	11.2	11.5	13.5	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: 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 https://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/zs5awp

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

	Billion SEK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**756.0**	**1 204.8**	**1 532.3**	**2 138.2**	**2 340.9**	**48.8**	**50.0**	**42.9**	**42.4**	**42.7**
1000 Taxes on income, profits and capital gains	**314.8**	**514.7**	**546.7**	**768.4**	**862.8**	**20.3**	**21.4**	**15.3**	**15.3**	**15.7**
1100 Of individuals	291.1	427.0	430.9	619.9	680.5	18.8	17.7	12.1	12.3	12.4
1200 Corporate	23.7	87.8	115.8	148.5	182.3	1.5	3.6	3.2	2.9	3.3
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	**205.9**	**307.0**	**384.7**	**455.4**	**489.9**	**13.3**	**12.7**	**10.8**	**9.0**	**8.9**
2100 Employees	0.8	63.1	89.2	131.0	137.3	0.1	2.6	2.5	2.6	2.5
2200 Employers	196.9	237.6	288.3	321.6	348.6	12.7	9.9	8.1	6.4	6.4
2300 Self-employed or non-employed	8.1	5.6	7.6	4.1	4.6	0.5	0.2	0.2	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.8	-0.4	-1.4	-0.7	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	**18.7**	**50.1**	**107.5**	**255.9**	**280.8**	**1.2**	**2.1**	**3.0**	**5.1**	**5.1**
4000 Taxes on property	**26.6**	**39.9**	**36.5**	**47.9**	**52.2**	**1.7**	**1.7**	**1.0**	**1.0**	**1.0**
4100 Recurrent taxes on immovable property	8.9	23.3	26.4	34.6	36.1	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	13.3	16.1	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**	**608.2**	**652.6**	**12.2**	**12.1**	**12.7**	**12.1**	**11.9**
5100 Taxes on production, sale, transfer, etc	181.6	284.2	439.1	586.6	630.1	11.7	11.8	12.3	11.6	11.5
5110 General taxes	112.4	199.6	326.7	461.3	499.5	7.3	8.3	9.1	9.2	9.1
5111 Value added taxes	112.4	197.5	322.6	461.1	499.4	7.3	8.2	9.0	9.2	9.1
5120 Taxes on specific goods and services	69.2	84.6	112.4	125.3	130.6	4.5	3.5	3.1	2.5	2.4
5121 Excises	55.3	70.3	91.5	105.1	108.5	3.6	2.9	2.6	2.1	2.0
5200 Taxes on use of goods and perform activities	7.1	7.4	16.4	21.6	22.5	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**	**2.4**	**2.6**	**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	6.2	7.3	..	0.2	0.2	0.1	0.1
Customs duties	..	3.4	5.4	6.2	7.3	..	0.1	0.2	0.1	0.1
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. 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 https://oe.cd/full-time-series.

Source: National Financial Management Authority, Stockholm.

StatLink https://stat.link/p5vyzj

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

	Billion SEK					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**383.9**	**737.9**	**806.2**	**1 077.5**	**1 223.0**	**24.8**	**30.6**	**22.6**	**21.4**	**22.3**
1000 Taxes on income, profits and capital gains	94.7	178.4	23.8	2.3	56.3	6.1	7.4	0.7	0.0	1.0
2000 Social security contributions	54.8	180.2	201.2	186.3	206.4	3.5	7.5	5.6	3.7	3.8
3000 Taxes on payroll and workforce	18.7	50.1	107.5	255.9	280.8	1.2	2.1	3.0	5.1	5.1
4000 Taxes on property	26.6	39.9	22.5	28.6	31.6	1.7	1.7	0.6	0.6	0.6
5000 Taxes on goods and services	187.8	287.8	449.8	602.0	645.3	12.1	12.0	12.6	11.9	11.8
6000 Other taxes	1.3	1.5	1.4	2.4	2.6	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**	**785.4**	**827.1**	**14.3**	**14.0**	**15.0**	**15.6**	**15.1**
1000 Taxes on income, profits and capital gains	220.1	336.3	522.9	766.1	806.4	14.2	14.0	14.6	15.2	14.7
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	0.0	0.0	14.0	19.3	20.6	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**	**269.1**	**283.5**	**9.7**	**5.3**	**5.1**	**5.3**	**5.2**
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	151.1	126.8	183.5	269.1	283.5	9.7	5.3	5.1	5.3	5.2
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

.. 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 https://oe.cd/full-time-series.

Source: National Financial Management Authority, Stockholm.

StatLink https://stat.link/l9nw80

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

	Billion CHF					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**85.5**	**127.5**	**161.2**	**194.4**	**208.4**	**23.2**	**27.0**	**25.8**	**28.0**	**28.5**
1000 Taxes on income, profits and capital gains	**40.0**	**55.8**	**73.6**	**89.9**	**99.4**	**10.8**	**11.8**	**11.8**	**12.9**	**13.6**
1100 Of individuals	27.7	37.5	51.2	62.4	63.2	7.5	7.9	8.2	9.0	8.6
1200 Corporate	6.3	11.2	16.2	21.4	22.8	1.7	2.4	2.6	3.1	3.1
1300 Unallocable between 1100 and 1200	6.1	7.1	6.2	6.1	13.4	1.6	1.5	1.0	0.9	1.8
2000 Social security contributions	**19.9**	**30.8**	**38.3**	**48.9**	**50.5**	**5.4**	**6.5**	**6.1**	**7.0**	**6.9**
2100 Employees	9.3	14.5	17.5	23.7	24.0	2.5	3.1	2.8	3.4	3.3
2200 Employers	9.3	14.5	17.6	22.0	23.2	2.5	3.1	2.8	3.2	3.2
2300 Self-employed or non-employed	1.2	1.9	3.2	3.2	3.2	0.3	0.4	0.5	0.5	0.4
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	**7.6**	**12.3**	**12.4**	**15.7**	**16.6**	**2.1**	**2.6**	**2.0**	**2.3**	**2.3**
4100 Recurrent taxes on immovable property	0.4	0.7	1.0	1.3	1.4	0.1	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	3.4	5.3	7.1	10.0	10.3	0.9	1.1	1.1	1.4	1.4
4300 Estate, inheritance and gift taxes	0.9	1.2	1.0	1.3	1.4	0.2	0.3	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	2.2	4.3	2.4	2.0	2.2	0.6	0.9	0.4	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	0.6	0.8	0.9	1.2	1.4	0.2	0.2	0.1	0.2	0.2
5000 Taxes on goods and services	**17.9**	**28.3**	**36.4**	**38.9**	**40.8**	**4.8**	**6.0**	**5.8**	**5.6**	**5.6**
5100 Taxes on production, sale, transfer, etc	16.0	25.3	32.1	33.5	35.4	4.3	5.4	5.1	4.8	4.8
5110 General taxes	9.9	16.9	20.9	22.4	23.8	2.7	3.6	3.3	3.2	3.3
5111 Value added taxes	9.9	16.6	20.5	22.0	23.5	2.7	3.5	3.3	3.2	3.2
5120 Taxes on specific goods and services	6.1	8.3	11.2	11.0	11.6	1.6	1.8	1.8	1.6	1.6
5121 Excises	4.6	6.8	8.3	8.0	8.5	1.2	1.4	1.3	1.2	1.2
5200 Taxes on use of goods and perform activities	1.9	3.0	4.2	5.4	5.4	0.5	0.6	0.7	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	0.0	0.0
6000 Other taxes	**0.1**	**0.2**	**0.6**	**1.0**	**1.1**	**0.0**	**0.0**	**0.1**	**0.2**	**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 https://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/osdvci

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

	Billion CHF					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**29.4**	**47.3**	**58.5**	**65.1**	**75.0**	**8.0**	**10.0**	**9.4**	**9.4**	**10.3**
1000 Taxes on income, profits and capital gains	10.9	17.0	22.7	27.6	35.6	2.9	3.6	3.6	4.0	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	2.1	4.1	2.2	1.7	1.9	0.6	0.9	0.4	0.2	0.3
5000 Taxes on goods and services	16.4	26.1	33.5	35.7	37.5	4.4	5.5	5.4	5.1	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**	**49.8**	**51.0**	**5.8**	**6.1**	**6.4**	**7.2**	**7.0**
1000 Taxes on income, profits and capital gains	16.4	21.7	30.8	37.6	38.4	4.4	4.6	4.9	5.4	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	3.5	5.1	6.4	8.8	9.2	0.9	1.1	1.0	1.3	1.3
5000 Taxes on goods and services	1.4	2.1	2.7	3.0	3.1	0.4	0.4	0.4	0.4	0.4
6000 Other taxes	0.0	0.0	0.0	0.4	0.4	0.0	0.0	0.0	0.1	0.1
Local government										
Total tax revenue	**14.9**	**20.5**	**24.6**	**30.6**	**31.8**	**4.0**	**4.3**	**3.9**	**4.4**	**4.4**
1000 Taxes on income, profits and capital gains	12.7	17.1	20.1	24.6	25.5	3.4	3.6	3.2	3.5	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	5.2	5.6	0.5	0.7	0.6	0.7	0.8
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**	**48.9**	**50.5**	**5.4**	**6.5**	**6.1**	**7.0**	**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	48.9	50.5	5.4	6.5	6.1	7.0	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 https://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/psrilm

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

	Billion TRY					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**0.1**	**40.3**	**287.9**	**1 204.6**	**1 655.0**	**14.5**	**23.5**	**24.7**	**23.9**	**22.8**
1000 Taxes on income, profits and capital gains	**0.0**	**11.9**	**61.3**	**263.9**	**397.6**	**4.9**	**6.9**	**5.3**	**5.2**	**5.5**
1100 Of individuals	0.0	9.0	40.4	158.8	219.7	3.9	5.2	3.5	3.1	3.0
1200 Corporate	0.0	2.9	20.9	105.1	178.0	1.0	1.7	1.8	2.1	2.5
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**	**357.7**	**473.5**	**2.9**	**4.4**	**6.1**	**7.1**	**6.5**
2100 Employees	0.0	2.7	26.9	137.7	180.2	1.1	1.6	2.3	2.7	2.5
2200 Employers	0.0	3.6	39.4	204.0	267.2	1.6	2.1	3.4	4.0	3.7
2300 Self-employed or non-employed	0.0	1.2	5.4	15.9	26.1	0.2	0.7	0.5	0.3	0.4
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	**0.0**	**1.3**	**11.7**	**53.5**	**70.2**	**0.3**	**0.7**	**1.0**	**1.1**	**1.0**
4100 Recurrent taxes on immovable property	0.0	0.2	2.7	11.2	13.6	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	1.3	2.3	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	1.1	8.8	41.0	54.3	0.3	0.6	0.8	0.8	0.7
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**	**517.3**	**696.3**	**4.1**	**9.9**	**11.8**	**10.2**	**9.6**
5100 Taxes on production, sale, transfer, etc	0.0	16.3	131.9	500.4	676.0	4.0	9.5	11.3	9.9	9.3
5110 General taxes	0.0	9.7	62.5	230.8	385.3	2.9	5.7	5.4	4.6	5.3
5111 Value added taxes	0.0	9.7	62.5	230.8	385.3	2.7	5.7	5.4	4.6	5.3
5120 Taxes on specific goods and services	0.0	6.6	69.3	269.6	290.6	1.1	3.8	5.9	5.3	4.0
5121 Excises	0.0	4.7	57.3	207.3	205.4	0.1	2.8	4.9	4.1	2.8
5200 Taxes on use of goods and perform activities	0.0	0.6	5.4	16.9	20.4	0.1	0.3	0.5	0.3	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**	**12.2**	**17.4**	**2.4**	**1.6**	**0.5**	**0.2**	**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 https://oe.cd/full-time-series.

Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink https://stat.link/njxoer

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

	Billion TRY					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**0.1**	**29.1**	**189.4**	**733.6**	**1 024.0**	**10.4**	**17.0**	**16.2**	**14.5**	**14.1**
1000 Taxes on income, profits and capital gains	0.0	10.5	54.6	231.8	350.2	4.3	6.1	4.7	4.6	4.8
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	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	37.2	50.0	0.3	0.5	0.7	0.7	0.7
5000 Taxes on goods and services	0.0	15.2	124.0	459.6	616.2	3.6	8.9	10.6	9.1	8.5
6000 Other taxes	0.0	2.5	2.7	5.1	7.6	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**	**113.3**	**157.5**	**1.3**	**2.1**	**2.3**	**2.2**	**2.2**
1000 Taxes on income, profits and capital gains	0.0	1.4	6.7	32.1	47.4	0.6	0.8	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	0.0	0.3	3.6	16.4	20.2	0.0	0.2	0.3	0.3	0.3
5000 Taxes on goods and services	0.0	1.7	13.3	57.7	80.1	0.5	1.0	1.1	1.1	1.1
6000 Other taxes	0.0	0.2	3.2	7.1	9.8	0.2	0.1	0.3	0.1	0.1
Social Security Funds										
Total tax revenue	**0.0**	**7.5**	**71.7**	**357.7**	**473.5**	**2.9**	**4.4**	**6.1**	**7.1**	**6.5**
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	7.5	71.7	357.7	473.5	2.9	4.4	6.1	7.1	6.5
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 https://oe.cd/full-time-series.

Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink https://stat.link/hqwsdi

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

	Billion GBP					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**202.4**	**359.4**	**516.2**	**691.4**	**780.7**	**32.9**	**32.6**	**32.0**	**32.8**	**34.4**
1000 Taxes on income, profits and capital gains	**79.6**	**142.2**	**192.8**	**248.6**	**293.9**	**12.9**	**12.9**	**12.0**	**11.8**	**12.9**
1100 Of individuals	59.5	104.1	147.0	198.2	227.7	9.7	9.5	9.1	9.4	10.0
1200 Corporate	20.1	38.1	45.8	50.5	66.2	3.3	3.5	2.8	2.4	2.9
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	**34.5**	**60.3**	**97.3**	**143.6**	**155.3**	**5.6**	**5.5**	**6.0**	**6.8**	**6.8**
2100 Employees	13.3	24.2	38.7	56.2	59.9	2.2	2.2	2.4	2.7	2.6
2200 Employers	20.0	34.0	55.9	83.0	90.8	3.2	3.1	3.5	3.9	4.0
2300 Self-employed or non-employed	1.2	2.0	2.8	4.5	4.6	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	**0.0**	**0.0**	**0.0**	**2.9**	**3.1**	**0.0**	**0.0**	**0.0**	**0.1**	**0.1**
4000 Taxes on property	**16.5**	**41.1**	**61.8**	**79.8**	**89.6**	**2.7**	**3.7**	**3.8**	**3.8**	**3.9**
4100 Recurrent taxes on immovable property	13.5	30.6	50.0	61.1	64.6	2.2	2.8	3.1	2.9	2.8
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	1.3	2.2	2.6	5.3	6.0	0.2	0.2	0.2	0.2	0.3
4400 Taxes on financial and capital transactions	1.8	8.4	9.1	13.2	18.7	0.3	0.8	0.6	0.6	0.8
4500 Non-recurrent taxes	0.0	0.0	0.0	0.2	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**	**115.8**	**164.4**	**216.5**	**238.8**	**10.2**	**10.5**	**10.2**	**10.3**	**10.5**
5100 Taxes on production, sale, transfer, etc	59.4	110.8	156.1	206.9	229.0	9.6	10.1	9.7	9.8	10.1
5110 General taxes	34.1	65.0	97.6	140.2	158.6	5.5	5.9	6.1	6.6	7.0
5111 Value added taxes	34.1	65.0	97.6	139.9	158.1	5.5	5.9	6.1	6.6	7.0
5120 Taxes on specific goods and services	25.2	45.8	58.5	66.7	70.3	4.1	4.2	3.6	3.2	3.1
5121 Excises	19.7	37.3	45.5	44.9	48.3	3.2	3.4	2.8	2.1	2.1
5200 Taxes on use of goods and perform activities	3.4	5.0	8.2	9.5	9.9	0.6	0.5	0.5	0.5	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	23.4	18.8	1.2	0.4	1.9	1.1	0.8
Transfer component	0.5	3.4	23.7	19.6	15.1	0.1	0.3	1.5	0.9	0.7
Tax expenditure component	7.0	1.2	6.5	3.8	3.7	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	2.9	..	0.3	0.2	0.2	0.1	..
Customs duties	..	1.8	2.9	2.9	..	..	0.2	0.2	0.1	..
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. 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 https://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/ip1ude

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

	Billion GBP					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**151.9**	**282.8**	**389.7**	**506.3**	**584.5**	**24.7**	**25.7**	**24.2**	**24.0**	**25.7**
1000 Taxes on income, profits and capital gains	79.6	142.2	192.8	248.6	293.9	12.9	12.9	12.0	11.8	12.9
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	2.9	3.1	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	11.4	26.9	35.5	41.2	48.6	1.9	2.4	2.2	2.0	2.1
5000 Taxes on goods and services	60.9	113.7	161.4	213.6	238.8	9.9	10.3	10.0	10.1	10.5
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	**14.1**	**14.2**	**26.2**	**38.6**	**41.0**	**2.3**	**1.3**	**1.6**	**1.8**	**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	38.6	41.0	0.8	1.3	1.6	1.8	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**	**143.6**	**155.3**	**5.6**	**5.5**	**6.0**	**6.8**	**6.8**
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	34.5	60.3	97.3	143.6	155.3	5.6	5.5	6.0	6.8	6.8
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 https://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/pui59t

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

	Billion USD					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Total tax revenue	**1 552.4**	**2 900.5**	**3 517.1**	**5 419.8**	**6 178.0**	**26.0**	**28.3**	**23.4**	**25.7**	**26.5**
1000 Taxes on income, profits and capital gains	**701.7**	**1 453.9**	**1 488.7**	**2 500.5**	**3 025.0**	**11.8**	**14.2**	**9.9**	**11.9**	**13.0**
1100 Of individuals	584.7	1 224.5	1 223.2	2 224.4	2 650.6	9.8	11.9	8.1	10.6	11.4
1200 Corporate	117.0	229.3	265.5	276.1	374.4	2.0	2.2	1.8	1.3	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	**397.0**	**683.1**	**917.4**	**1 328.1**	**1 413.2**	**6.7**	**6.7**	**6.1**	**6.3**	**6.1**
2100 Employees	173.9	305.6	406.4	605.0	648.9	2.9	3.0	2.7	2.9	2.8
2200 Employers	204.1	343.2	461.7	652.4	691.4	3.4	3.3	3.1	3.1	3.0
2300 Self-employed or non-employed	19.0	34.4	49.3	70.7	72.9	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**	**3.4**	**3.2**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
4000 Taxes on property	**182.4**	**299.5**	**473.4**	**662.2**	**713.8**	**3.1**	**2.9**	**3.1**	**3.1**	**3.1**
4100 Recurrent taxes on immovable property	161.5	254.7	438.6	608.4	645.5	2.7	2.5	2.9	2.9	2.8
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	15.8	35.6	19.7	25.3	34.7	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	22.1	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	10.9	11.5	0.0	0.0	0.1	0.1	0.0
5000 Taxes on goods and services	**271.3**	**464.0**	**635.3**	**925.8**	**1 022.8**	**4.5**	**4.5**	**4.2**	**4.4**	**4.4**
5100 Taxes on production, sale, transfer, etc	235.2	404.1	546.7	810.0	898.0	3.9	3.9	3.6	3.8	3.9
5110 General taxes	125.6	221.4	295.1	446.7	499.5	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	363.3	398.5	1.8	1.8	1.7	1.7	1.7
5121 Excises	65.0	108.6	146.6	157.7	171.5	1.1	1.1	1.0	0.7	0.7
5200 Taxes on use of goods and perform activities	36.1	59.9	88.6	115.8	124.8	0.6	0.6	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	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	526.6	562.5	0.1	0.4	1.1	2.5	2.4
Transfer component	4.4	26.9	101.8	433.7	450.7	0.1	0.3	0.7	2.1	1.9
Tax expenditure component	1.8	9.6	70.1	93.0	111.8	0.0	0.1	0.5	0.4	0.5

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at https://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/bsn3hj

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

	Billion USD					% of GDP				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Federal or Central government										
Total tax revenue	**632.2**	**1 316.6**	**1 288.7**	**2 134.5**	**2 619.1**	**10.6**	**12.8**	**8.6**	**10.1**	**11.2**
1000 Taxes on income, profits and capital gains	569.7	1 201.3	1 176.8	1 959.6	2 417.1	9.6	11.7	7.8	9.3	10.4
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	11.6	28.1	15.1	19.1	27.5	0.2	0.3	0.1	0.1	0.1
5000 Taxes on goods and services	50.9	87.3	96.8	155.8	174.6	0.9	0.9	0.6	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
State/Regional										
Total tax revenue	**309.7**	**547.6**	**723.9**	**1 127.7**	**1 249.5**	**5.2**	**5.3**	**4.8**	**5.4**	**5.4**
1000 Taxes on income, profits and capital gains	120.2	231.0	279.4	494.8	555.5	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	3.4	3.2	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	12.2	21.9	23.1	39.0	44.3	0.2	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	177.3	294.7	419.1	590.5	646.5	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**	**829.5**	**896.2**	**3.6**	**3.4**	**3.9**	**3.9**	**3.8**
1000 Taxes on income, profits and capital gains	11.9	21.6	32.5	46.1	52.5	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	604.0	642.1	2.7	2.4	2.9	2.9	2.8
5000 Taxes on goods and services	43.1	82.0	119.4	179.4	201.7	0.7	0.8	0.8	0.9	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	**397.0**	**683.1**	**917.4**	**1 328.1**	**1 413.2**	**6.7**	**6.7**	**6.1**	**6.3**	**6.1**
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	397.0	683.1	917.4	1 328.1	1 413.2	6.7	6.7	6.1	6.3	6.1
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: 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 https://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/gowk6i

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					2021				
	1990	2000	2010	2020	2021	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	15.6	15.4	15.3	0.0	0.1	0.0	15.4
Belgium	14.2	15.6	18.5	17.9	17.7	13.0	4.7	0.0	0.0	17.7
Canada	4.3	4.7	4.6	4.9	4.7	4.7	0.0	0.0	0.0	4.7
Chile	4.6	6.2	6.2	7.6	6.8	1.2	0.0	0.0	5.7	6.8
Colombia	0.9	2.6	7.1	6.0	5.8	1.9	0.0	0.0	3.9	5.8
Costa Rica	6.5	6.4	7.3	8.1	9.0	9.0	..	..	..	9.0
Czechia	..	14.5	14.6	16.0	16.6	16.4	0.0	0.0	0.2	16.6
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	13.4	12.6	11.6	0.0	0.0	1.0	12.6
Finland	12.2	12.4	12.5	11.8	12.4	12.0	0.0	0.1	0.3	12.4
France	18.4	21.0	23.0	25.0	25.0	14.8	10.1	0.0	0.0	25.0
Germany	14.2	15.6	14.4	15.7	15.4	14.8	0.0	0.2	0.4	15.4
Greece	7.6	10.1	11.0	12.9	12.9	12.9	0.0	0.0	0.0	12.9
Hungary	..	13.2	12.9	11.3	10.7	10.5	0.2	0.0	0.0	10.7
Iceland	10.0	13.4	14.1	18.5	17.9	3.0	8.5	0.0	6.4	17.9
Ireland	4.6	3.7	5.1	3.3	3.1	3.1	0.0	0.0	0.0	3.1
Israel	..	5.0	6.1	7.9	7.8	5.0	0.0	0.0	2.7	7.8
Italy	11.9	11.6	13.0	13.6	13.3	13.2	0.0	0.0	0.0	13.3
Japan	7.3	8.9	10.8	13.3	13.3	13.3	0.0	0.0	0.0	13.3
Korea	1.9	3.5	5.2	7.8	7.8	7.8	0.0	0.0	0.0	7.8
Latvia	..	9.9	8.8	10.3	9.9	9.5	0.4	0.0	0.0	9.9
Lithuania	..	9.9	12.0	10.2	10.2	10.2	0.0	0.0	0.0	10.2
Luxembourg	9.6	9.8	10.4	11.2	10.6	10.6	0.0	0.1	0.0	10.6
Mexico	2.5	3.1	3.2	3.9	3.8	2.4	0.0	0.0	1.4	3.8
Netherlands	17.1	22.5	12.9	13.6	12.9	12.9	0.0	0.0	..	12.9
New Zealand	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Norway	10.6	8.8	9.3	11.0	9.5	9.5	0.0	0.0	0.0	9.5
Poland	..	12.9	10.9	13.5	13.0	13.0	0.1	0.0	0.0	13.0
Portugal	7.2	8.3	9.0	10.9	10.9	10.4	0.4	0.0	0.0	10.9
Slovak Republic	..	13.9	12.9	16.0	16.2	15.2	0.0	0.0	0.9	16.2
Slovenia	..	14.9	15.8	16.8	16.4	16.4	0.0	0.0	0.0	16.4
Spain	11.2	11.6	12.0	13.9	13.5	13.4	0.0	0.1	0.0	13.5
Sweden	13.3	13.1	11.1	9.5	9.5	8.9	0.0	0.5	0.0	9.5
Switzerland	11.3	13.8	14.6	16.2	15.7	6.9	0.5	0.0	8.4	15.7
Türkiye	2.9	4.4	6.1	7.1	6.5	6.5	0.0	0.0	0.0	6.5
United Kingdom	7.4	7.0	8.0	8.6	8.6	6.8	0.0	1.8	0.0	8.6
United States	6.9	6.9	6.5	6.9	6.6	6.1	0.0	0.5	0.0	6.6

.. Not available

StatLink https://stat.link/wsel0y

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

As % of GDP

	Total					2021				
	1990	2000	2010	2020	2021	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	2.1	2.1	0.8	0.6	0.6	0.1	2.1
Belgium	1.0	1.2	1.5	1.9	1.8	0.2	0.6	1.0	0.1	1.8
Canada	..	0.6	0.6	0.7	0.6	0.1	0.3	0.2	0.0	0.6
Chile	..	0.1	0.2	0.2	0.1	0.1	..	0.0	0.0	0.1
Colombia	..	..	..	0.3	0.2	0.1	0.0	0.0	0.2	0.2
Costa Rica	0.7	0.9	1.1	1.1	1.0	1.0	0.0	0.1	0.0	1.0
Czechia	..	1.4	1.4	2.2	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	3.2	3.0	1.8	..	1.2	0.0	3.0
Finland	2.1	2.8	3.0	2.3	2.4	0.5	..	1.8	0.1	2.4
France	2.2	2.5	2.7	2.8	2.7	0.7	..	1.0	1.1	2.7
Germany	1.0	0.8	0.8	0.9	0.9	0.1	0.3	0.4	0.1	0.9
Greece	0.3	0.5	0.8	1.7	1.6	1.3	..	0.2	0.0	1.6
Hungary	..	2.8	2.4	1.4	1.2	0.9	..	0.2	0.0	1.2
Iceland	..	..	..	..	..	..	..	..	..	..
Ireland	0.4	0.4	0.7	0.5	0.5	0.2	..	0.3	0.0	0.5
Israel	..	0.8	0.8	0.8	0.8	0.6	..	0.2	0.0	0.8
Italy	..	3.0	3.1	3.2	3.0	0.0	..	0.0	3.0	3.0
Japan	0.4	0.5	0.6	0.7	0.6	0.2	0.0	0.5	0.0	0.6
Korea	..	..	..	..	..	..	..	..	..	..
Latvia	..	0.6	1.0	1.1	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	1.2	1.2	..	0.0	0.0	1.2
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	3.0	1.4	..	1.7	0.0	3.0
Poland	..	1.5	1.3	1.5	1.4	0.6	..	0.8	0.0	1.4
Portugal	0.1	0.2	0.0	0.0	0.0	..	..	..	..	0.0
Slovak Republic	..	2.0	2.0	2.7	2.8	1.6	..	1.1	0.1	2.8
Slovenia	..	1.9	1.7	1.8	1.7	1.1	..	0.6	0.0	1.7
Spain	1.2	1.5	1.7	2.1	2.1	0.2	1.4	0.5	0.0	2.1
Sweden	4.5	4.2	3.8	3.9	3.9	0.9	..	3.0	0.0	3.9
Switzerland	0.4	0.4	0.5	0.5	0.5	0.1	0.3	0.1	0.0	0.5
Türkiye	1.6	2.1	3.4	4.0	3.7	3.7	..	0.0	0.0	3.7
United Kingdom	0.7	0.6	0.7	0.8	0.8	0.6	..	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.

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5 Detailed country tables, 1965-2021

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

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 2021. 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, 1965-2021

Million AUD

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**5 024**	**39 878**	**116 500**	**214 753**	**346 772**	**356 747**	**460 729**	**548 880**	**590 183**	**680 448**
1000 Taxes on income, profits and capital gains	**2 547**	**22 383**	**66 542**	**124 427**	**206 134**	**202 184**	**261 345**	**324 792**	**347 897**	**418 554**
1100 Of individuals	1 729	17 532	50 062	80 991	127 587	138 163	191 720	230 775	236 897	265 397
1110 On income and profits	1 729	17 532	49 888	80 991	127 587	138 163	191 720	230 775	236 897	265 397
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	69 625	94 017	111 000	153 157
1210 On profits	818	4 851	16 315	43 436	78 547	64 021	69 625	94 017	111 000	153 157
Income tax on companies	791	4 574	15 220	42 221	76 655	62 549	67 794	91 907	109 471	151 520
Dividend and interest taxes	17	161	899	846	1 892	1 472	1 831	2 110	1 529	1 637
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**	**23 354**	**25 701**	**26 383**	**29 399**
4000 Taxes on property	**576**	**3 105**	**10 427**	**18 825**	**31 130**	**33 498**	**49 168**	**53 982**	**59 509**	**74 104**
4100 Recurrent taxes on immovable property	341	1 886	6 148	9 067	15 615	19 907	26 649	33 803	34 471	36 473
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	22 519	20 179	25 038	37 631
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**	**126 862**	**144 405**	**156 394**	**158 391**
5100 Taxes on production, sale, transfer, etc.	1 508	11 097	27 213	56 179	84 104	90 824	109 050	123 639	134 792	134 780
5110 General taxes	370	2 102	9 365	25 830	44 739	48 146	60 680	65 720	75 298	77 661
5111 Value added taxes	0	0	0	23 854	43 634	46 910	59 177	64 048	73 297	75 565
5112 Sales tax	370	2 102	9 365	1 976	1 105	1 236	1 503	1 672	2 001	2 096
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	48 370	57 919	59 494	57 119
5121 Excise duties	781	6 183	11 975	19 768	24 357	26 689	22 541	24 065	25 548	23 721
Excises central government	752	5 834	10 359	19 019	23 526	25 803	21 625	23 116	24 503	22 562
Statutory corporate payments	0	83	378	295	231	452	405	480	511	513
Primary production charges	29	266	1 238	454	600	434	511	469	534	646
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	14 046	19 507	18 123	16 945
Customs duties central government	271	1 799	3 319	4 606	6 070	5 828	14 046	19 507	18 123	16 945
5124 Taxes on exports	1	117	57	0	10	11	11	0	0	0
Customs duties on coal exports	0	85	54	..	0	0	0	..	..	..
Other	1	32	3	..	10	11	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	11 772	14 347	15 823	16 453
Taxes race meetings	31	240	651	301	359	373	265	596	795	931
Poker machines	16	140	295	2 074	3 009	3 125	3 684	3 202	3 935	3 856
Lotteries	7	122	325	890	1 118	1 141	1 362	1 676	1 813	2 005
Levies on fire insurance companies	16	157	363	574	937	1 232	786	932	1 115	942
Other	15	237	863	2 136	3 505	4 279	5 675	7 941	8 165	8 719
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	2015	2019	2020	2021
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	17 812	20 766	21 602	23 611
5210 Recurrent taxes	197	1 260	5 109	5 698	8 997	11 749	15 898	18 609	19 969	21 629
5211 Paid by households: motor vehicles	65	448	1 373	2 748	4 381	5 064	7 253	8 128	8 723	9 194
5212 Paid by others: motor vehicles	65	351	937	1 285	2 005	2 397	2 649	3 174	3 409	3 661
Fees on motor vehicle registry	46	312	794	778	1 165	1 499	1 530	1 975	1 957	2 126
Drivers licences	12	30	111	0	0	0	0	0	0	0
Stamp duty on vehicle registry	6	9	32	506	839	898	1 119	1 199	1 452	1 535
5213 Paid in respect of other goods	67	461	2 799	1 665	2 611	4 288	5 996	7 307	7 837	8 774
Broadcasting tv licences	37	21	125	210	288	150	128	37	14	46
Business franchise lic. tobac. fuel	0	221	2 016	227	0	0	1	0	0	0
Other taxes	2	12	33	1 129	2 321	4 136	5 846	7 265	7 813	8 697
Liquor taxes	28	206	603	97	2	1	22	5	10	31
Dog licenses	0	1	22	0	0	0	0	0	0	0
5220 Non-recurrent taxes	39	45	94	0	0	0	1 914	2 157	1 633	1 982
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	460	452	401	372
Tax expenditure component	..	..	..	175	178	110	334	315	281	258
Transfer component	..	..	..	20	2 407	881	126	137	120	114
Non-wastable tax credits against 1210	..	..	..	0	4 564	5 726	8 951	10 206	10 595	10 035
Tax expenditure component	..	..	..	..	1 922	2 253	3 438	3 482	3 606	3 120
Transfer component	..	..	..	..	2 642	3 473	5 513	6 724	6 989	6 915
Total tax revenue on cash basis	**5 024**	**39 878**	**116 500**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**214 753**	**346 772**	**356 747**	**460 729**	**548 880**	**590 183**	**680 448**
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	3 772	3 797	3 887	3 378
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	464 501	552 677	594 070	683 826
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	214 928	348 872	359 110	464 501	552 677	594 070	683 826

.. 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/esgt9v

Table 5.2. Austria: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**6 210**	**29 759**	**54 040**	**90 324**	**115 146**	**121 192**	**148 469**	**169 253**	**160 714**	**176 111**
Total tax revenue exclusive of taxes collected for the EU	..	..	**54 040**	**89 897**	**114 728**	**120 843**	**147 841**	**168 564**	**159 995**	**175 343**
1000 Taxes on income, profits and capital gains	**1 584**	**7 959**	**13 797**	**25 553**	**34 319**	**34 021**	**44 796**	**49 888**	**44 597**	**51 922**
1100 Of individuals	1 240	6 899	11 326	19 890	25 741	27 098	35 841	38 262	35 595	39 442
1110 On income and profits	1 240	6 899	11 326	19 890	25 741	27 098	35 841	38 262	35 595	39 442
Income tax	415	1 576	2 501	3 202	3 253	3 358	4 274	5 592	4 210	4 690
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	28 429	29 631	28 686	31 096
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	1 979	1 683	1 342	2 205
Contribution to chambers	60	279	501	697	910	1 018	1 159	1 355	1 358	1 451
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	7 659	10 795	8 182	11 168
1210 On profits	334	1 049	1 930	4 157	6 622	5 519	7 659	10 795	8 182	11 168
Corporation tax	195	698	998	3 865	6 094	4 978	6 752	9 995	7 526	10 180
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	684	561	447	735
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	224	240	210	253
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	1 295	830	819	1 312
Fines related to tax offences	10	12	18	33	77	99	70	85	28	34
Tax on interest	0	0	522	1 473	1 879	1 305	1 225	746	791	1 278
2000 Social security contributions	**1 548**	**9 200**	**17 763**	**30 510**	**38 453**	**41 423**	**49 867**	**59 083**	**59 094**	**62 312**
2100 Employees	686	3 792	7 512	12 477	15 612	16 846	20 115	23 778	23 857	25 030
2110 On a payroll basis	..	..	..	12 477	15 612	16 846	20 115	23 778	23 857	25 030
Health insurance contributions	..	..	..	2 606	3 326	3 675	4 347	5 206	5 249	5 487
Pension insurance contributions	..	..	..	6 410	8 274	8 986	10 896	13 216	13 350	14 042
Pension contributions, civil servants	..	..	..	1 489	1 579	1 625	1 629	1 553	1 504	1 451
Unemployment insurance contributions	..	..	..	1 854	2 284	2 385	3 040	3 567	3 504	3 786
Health insurance contributions, local government employees	..	..	..	100	130	156	181	206	222	232
Special unemployment insurance contributions	..	..	..	17	19	20	23	29	29	33
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	23 281	27 826	27 733	29 189
2210 On a payroll basis	..	..	..	14 651	18 091	19 421	23 281	27 826	27 733	29 189
Health insurance contributions	..	..	..	2 667	3 395	3 669	4 339	5 197	5 240	5 477
Pension insurance contributions	..	..	..	7 888	10 214	11 145	13 549	16 475	16 648	17 517
Pension contributions, civil servants	..	..	..	438	376	361	298	261	244	230
Accident insurance contributions	..	..	..	952	1 157	1 254	1 394	1 527	1 459	1 519
Unemployment insurance contributions	..	..	..	1 854	2 284	2 385	3 040	3 567	3 504	3 786
Health insurance contributions, local government employees	..	..	..	101	141	157	181	207	222	232
Contributions to sickness benefit fund	..	..	..	341	0	0	0	0	0	0
Special pension contributions, nightshift workers	..	..	..	11	18	15	38	44	46	48
Contributions to insolvency fund	..	..	..	381	488	416	419	394	234	226
Special unemployment insurance contributions construction workers	..	..	..	17	19	20	23	154	136	154
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	6 470	7 479	7 504	8 093
2310 On a payroll basis	..	..	..	3 382	4 750	5 155	6 470	7 479	7 504	8 093
Health insurance contributions	..	..	..	1 971	2 724	3 090	3 664	4 142	4 219	4 422
Pension insurance contributions	..	..	..	1 117	1 527	1 524	2 210	2 712	2 574	2 945
Pension contributions, civil servants (retired)	..	..	..	116	274	297	317	308	311	307
Accident insurance contributions	..	..	..	77	85	88	98	110	178	187
Health insurance contributions, local government employees	..	..	..	101	140	156	181	206	222	232
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	2015	2019	2020	2021
3000 Taxes on payroll and workforce	**472**	**2 097**	**3 259**	**5 788**	**7 266**	**8 359**	**10 040**	**10 775**	**10 447**	**11 348**
Emplr. contr. equaliz. of family.burdens	318	1 397	2 147	3 140	3 915	4 762	5 623	5 548	5 389	5 989
Tax on sum of wages	82	375	669	1 735	2 238	2 402	2 911	3 471	3 326	3 531
Promotion residential buildings	44	217	389	595	754	811	965	1 157	1 149	1 229
Tax on employment (Vienna undergr.)	0	20	21	21	22	22	65	70	69	65
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	148	160	163	159
Contributions to chambers	0	0	0	242	253	271	327	369	352	374
4000 Taxes on property	**246**	**858**	**1 473**	**1 206**	**1 572**	**1 555**	**1 965**	**2 158**	**2 195**	**2 558**
4100 Recurrent taxes on immovable property	92	231	355	526	626	682	761	829	861	889
4110 Households	47	66	84	87	92	93	107	133	142	145
Duty on farms	9	15	20	20	20	20	30	40	32	36
Farm contr. equaliz. of family burdens	5	6	6	6	6	6	6	8	7	7
Farm contribution to chambers	14	23	32	32	39	40	44	51	49	47
Contr. residential buildings reconstruction	4	0	0	0	0	0	0	0	0	0
Land tax A	16	22	25	28	26	26	26	34	31	31
Tax on secondary residences	..	..	0	0	0	0	0	0	23	23
4120 Others	45	165	271	440	534	589	654	696	719	744
Tax on vacant plots	1	4	5	5	5	6	6	6	5	5
Land tax B	44	161	266	435	529	583	649	690	714	738
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	12	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	35	176	399	568	791	828	1 116	1 318	1 320	1 657
Land transfer tax	30	150	251	452	644	727	1 014	1 317	1 319	1 658
Capital transfer tax	5	27	148	115	147	102	102	1	1	-1
4500 Non-recurrent taxes	0	0	0	0	0	10	76	11	14	13
4510 On net wealth	..	..	..	..	..	0	4	0	0	0
Withholding tax	..	..	..	..	..	..	4	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	10	72	11	14	13
Foundation tax	..	..	..	..	..	10	72	11	14	13
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**	**41 064**	**46 536**	**43 693**	**47 229**
5100 Taxes on production, sale, transfer, etc.	2 275	9 006	16 169	24 616	30 180	32 114	37 633	42 490	39 628	43 098
5110 General taxes	1 160	5 984	11 229	16 857	20 941	22 711	26 282	30 426	28 480	31 060
5111 Value added taxes	0	5 984	11 229	16 857	20 941	22 711	26 282	30 426	28 437	30 980
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 160	0	0	0	0	0	0	0	43	80
Turnover tax	664	..	..	..	..	..	..	..	0	0
Additional federal levy-turnover	332	..	..	..	..	..	..	..	0	0
Additional lieu invoice stp.	164	..	..	..	..	..	..	..	0	0
Tax on online advertisement	..	..	..	..	..	..	..	..	43	80
5120 Taxes on specific goods and services	1 115	2 996	4 873	7 721	9 236	9 400	11 348	12 060	11 146	12 034

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5121 Excise duties	610	2 219	3 290	5 484	6 760	6 921	7 749	8 217	7 246	8 001
Tax on beer	39	44	56	161	200	198	189	190	194	178
Tax on wine	7	0	0	0	0	0	0	0	0	0
Tax on sparkling wine	1	7	25	25	1	1	19	24	13	3
Tax on tobacco	188	519	820	1 197	1 446	1 502	1 782	1 891	1 983	2 073
Tax on mineral oils	50	136	1 426	2 726	3 689	3 854	4 218	4 480	3 579	4 201
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	0	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	395	555	440	406
Agricultural fund	0	0	0	23	16	18	17	17	17	17
Tax on energy	0	0	0	562	764	726	931	866	836	925
Social contributions to the artists' fund	0	0	0	0	11	6	13	7	8	9
Duty on exceeding milk-quota	0	0	0	36	24	6	11	0	0	0
Car registration taxes	0	0	0	143	148	158	174	188	175	189
Tax on Non-ETS emissions (carbon tax)	..	..	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	37	57	52	130	122	129	328	400	380	459
Duty on spirits	5	14	17	130	122	129	120	154	138	161
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	208	246	242	298
5123 Customs and import duties	332	354	677	351	390	340	415	491	477	488
Customs duties	310	237	418	352	390	339	415	491	477	488
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	2 852	2 951	3 043	3 085
Insurance tax	25	135	384	745	993	1 017	1 122	1 215	1 240	1 287
Transport tax	63	0	0	0	0	0	0	0	0	0
Duty on casinos	2	28	64	105	71	55	70	114	80	45
Fire protection tax	5	24	50	45	54	56	61	67	67	70
Advertisement tax	7	31	65	62	0	0	0	0	0	0
Entertainment tax	2	2	2	5	8	9	18	0	0	0
Tax on tourism	8	43	71	103	142	171	186	261	235	251
Amusement tax	13	17	51	73	94	107	30	18	9	8
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	254	273	276	318
Tax on advertisement	0	0	0	33	108	110	107	106	88	101
Levy on dangerous waste	0	0	10	71	72	51	56	69	57	66
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	109	72	23	46
Financial Institutions Stability Fees	0	0	0	0	0	0	640	558	724	613
SRF Contributions	..	..	0	0	0	0	198	198	242	280
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	0	0	0
Levy on sugar	..	..	..	34	-3	4	4	..	..	..
5130 Unallocable between 5110 and 5120	0	26	66	38	3	4	4	5	2	4
Fines related to tax offenses	..	26	66	38	3	4	4	5	2	4
5200 Taxes on use of goods and perform activities	46	373	865	1 881	2 429	2 626	3 431	4 045	4 065	4 131
5210 Recurrent taxes	38	335	757	1 733	2 253	2 416	3 124	3 564	3 631	3 711
5211 Paid by households: motor vehicles	22	156	366	811	1 173	1 293	1 814	2 106	2 172	2 230
5212 Paid by others: motor vehicles	13	41	97	298	370	334	421	487	496	514
5213 Paid in respect of other goods	3	138	294	624	710	789	890	971	963	967
Hunting and fishing duties	1	4	7	10	10	10	22	25	15	14
Dog tax	1	4	6	8	10	11	18	21	21	22
Contribution to promotion of arts	1	3	8	71	120	132	143	163	162	166
Tax on radio and tv - licenses	0	15	46	450	571	636	708	763	765	765
Road transport duty	0	112	226	84	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5220 Non-recurrent taxes	8	38	108	147	175	210	307	481	434	420
Certain user fees; taxes on emission of noxious gases	8	38	108	147	175	210	307	481	434	420
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**	**737**	**814**	**688**	**741**
Tax on financial institutions	0	0	123	-3	0	0	0	0	0	0
Administration duties	4	17	32	278	366	521	302	341	352	365
Stamp fees	7	46	76	135	92	84	32	35	25	24
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	11	15	14	15
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	252	264	223	262
Embossing fee	0	0	0	0	1	1	1	1	0	0
Other taxes	28	202	347	82	115	124	137	153	70	71
Compensation levy according to the Vienna Tree Protection Act	..	..	0	1	1	2	2	5	3	5
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	352	390	339	415	491	477	488
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	198	198	242	280
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	650	650	650	540	330	330	325
Tax expenditure component	..	..	..	590	450	422	295	210	210	190
Transfer component	..	..	..	60	200	228	245	120	120	135
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**	**148 036**	**168 684**	**158 729**	**176 054**
Total tax revenue on accrual basis	**..**	**..**	**..**	**90 324**	**115 146**	**121 192**	**148 469**	**169 253**	**160 714**	**176 111**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	590	450	422	295	210	210	190
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	-349	-314
Voluntary social security contributions	..	..	..	206	256	339	321	336	344	358
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	91 120	115 853	121 953	149 085	169 798	160 919	176 345
Imputed social contributions	..	..	..	2 485	2 177	2 106	1 925	1 703	1 640	1 567
National Accounts: Taxes and all social contributions	..	..	..	93 605	118 030	124 060	151 010	171 502	162 559	177 911

.. 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/cpaejd

Table 5.3. Belgium: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**6 421**	**37 443**	**70 408**	**112 710**	**147 861**	**156 317**	**184 374**	**203 520**	**195 289**	**214 332**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**111 675**	**146 411**	**155 042**	**182 758**	**201 519**	**193 443**	**212 381**
1000 Taxes on income, profits and capital gains	**1 774**	**15 379**	**25 983**	**43 461**	**52 854**	**53 313**	**65 572**	**71 846**	**69 230**	**76 335**
1100 Of individuals	1 317	13 626	22 538	35 318	41 020	44 027	51 877	54 046	54 162	57 068
1110 On income and profits	1 317	13 626	22 538	35 318	41 020	44 027	51 877	54 046	54 162	57 068
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	4 104	3 700	3 066	3 522
Earned income withholding tax	740	9 119	15 422	27 778	36 022	39 829	45 658	47 635	48 443	50 853
Advance payments PIT	125	1 776	2 144	1 959	1 747	1 611	1 547	1 586	1 474	1 503
Non residents tax	0	-2	4	585	792	810	926	1 133	1 229	1 256
Assessments PIT	183	1 128	878	774	-915	-1 697	-1 512	-1 318	-1 327	-1 414
Special social contributions	0	0	19	602	957	1 032	1 106	1 267	1 223	1 327
Other income taxes	0	12	2	8	65	17	48	42	54	21
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	13 644	17 728	15 001	19 193
1210 On profits	397	1 744	3 405	8 065	11 749	9 249	13 644	17 728	15 001	19 193
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	466	352	254	528
Advance payments (corporate)	262	1 273	2 735	7 112	9 733	7 691	8 539	14 622	12 426	15 539
Assessments (corporate)	60	79	-553	404	1 270	1 196	4 466	2 571	2 246	2 964
Non residents tax (corporate)	0	-6	18	17	41	43	154	191	52	149
Other income taxes (corporate)	0	32	-2	5	19	4	19	-7	24	12
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	51	72	67	75
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	51	72	67	75
2000 Social security contributions	**2 018**	**10 798**	**23 386**	**34 865**	**45 929**	**50 674**	**58 812**	**63 203**	**62 291**	**65 572**
2100 Employees	569	3 130	7 152	10 932	13 847	14 996	17 036	19 071	18 838	19 841
2110 On a payroll basis	..	3 130	7 152	10 932	13 847	14 996	17 036	19 071	18 838	19 841
On gross wages	..	3 130	7 062	10 932	13 847	14 996	17 036	19 071	18 838	19 841
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	36 240	37 902	37 349	39 404
2210 On a payroll basis	..	6 791	14 689	21 027	28 216	31 041	36 240	37 902	37 349	39 404
Contributions by government	..	1 059	1 769	3 105	4 493	5 381	7 686	8 557	8 823	9 181
Contributions by other sectors	..	5 732	12 920	17 922	23 723	25 661	28 554	29 345	28 526	30 224
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	5 537	6 230	6 104	6 328
Self-employed	..	803	1 230	2 053	2 678	3 342	3 975	4 327	4 088	4 433
Unemployed	..	0	0	0	0	0	0	0	0	0
Retired	..	29	198	709	1 012	1 134	1 449	1 778	1 890	1 762
Other	..	45	118	144	176	161	113	125	127	133
2310 On a payroll basis	..	877	1 546	2 906	3 866	4 637	5 537	6 230	6 104	6 328
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**	**9**	**5**	**5**
Levy on public mandates	..	..	..	..	6	7	8	9	5	5
4000 Taxes on property	**240**	**1 161**	**2 679**	**5 282**	**10 550**	**11 252**	**14 408**	**16 360**	**15 615**	**18 001**
4100 Recurrent taxes on immovable property	2	210	599	1 164	4 146	4 632	5 433	6 147	6 058	6 248
4110 Households	0	26	63	102	2 779	3 115	3 651	4 176	4 128	4 262
4120 Others	2	184	536	1 063	1 367	1 517	1 782	1 971	1 930	1 986
Tax on non profit institutions	2	7	17	41	32	33	41	47	50	51
Immovable income withholding tax (corporate)	0	177	519	929	1 269	1 416	1 651	1 830	1 794	1 841
Regional tax (Brussels)	0	0	0	94	66	68	90	94	86	94
4200 Recurrent taxes on net wealth	0	0	0	92	253	237	661	922	984	1 031
4210 Individual	..	..	..	0	0	0	0	0	0	0
4220 Corporate	..	..	..	92	253	237	661	922	984	1 031
4300 Estate, inheritance and gift taxes	75	309	504	1 101	2 053	2 269	2 996	2 936	2 967	3 663
4310 Estate and inheritance taxes	69	281	475	1 042	1 702	1 939	2 504	2 400	2 411	2 948
4320 Gift taxes	6	29	29	59	351	330	492	536	556	716

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
4400 Taxes on financial and capital transactions	163	633	1 478	2 669	3 704	3 493	4 358	5 379	4 961	5 943
Registration duties	153	527	1 213	1 967	3 325	3 210	3 899	4 911	4 403	5 337
Mortgage duties	2	10	29	37	76	75	93	95	84	93
Court duties	2	8	29	38	31	34	41	32	19	30
Economic expansion fund	0	0	0	0	0	0	0	0	0	0
Tax on stock exchange transactions	4	31	92	386	234	134	287	298	413	435
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	0	0	0	0
Stamp duties	0	53	94	161	35	40	38	42	42	48
4500 Non-recurrent taxes	0	0	0	74	163	327	643	456	321	416
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	74	163	327	643	456	321	416
Tax on long term savings	..	..	..	74	163	194	413	342	203	207
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	152	28	26	37
Voluntary disclosure tax (ter)	..	..	..	0	0	0	78	85	92	172
Special contribution on credit associations	..	..	..	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	8	99	182	232	294	318	522	325	700
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	318	305	297	321
Tax on securities accounts	..	..	..	0	0	0	0	217	27	379
5000 Taxes on goods and services	**2 386**	**10 105**	**18 360**	**29 103**	**38 462**	**41 035**	**45 535**	**52 102**	**48 147**	**54 419**
5100 Taxes on production, sale, transfer, etc.	2 187	9 606	17 387	27 000	36 091	38 646	43 043	49 213	45 398	51 595
5110 General taxes	1 355	6 321	11 570	18 258	24 411	25 882	28 170	32 563	30 008	35 146
5111 Value added taxes	0	6 321	11 547	18 132	24 140	25 628	27 952	32 181	29 761	34 783
VAT	..	6 293	11 491	18 132	24 140	25 628	27 952	32 181	29 761	34 783
Vehicle immatriculation tax	..	28	56	0	0	0	0	0	0	0
5112 Sales tax	0	0	23	126	271	253	219	381	247	363
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	14 873	16 650	15 390	16 449
5121 Excise duties	531	1 997	3 478	5 690	7 367	7 783	8 649	9 990	9 031	9 858
Mineral oil	278	1 109	2 017	3 392	3 891	4 148	4 556	5 426	4 401	5 202
Liquified gases and benzol	0	4	0	0	0	0	0	0	0	0
Tobacco	132	501	868	1 342	1 821	1 885	2 262	2 404	2 451	2 580
Spirits	23	123	191	206	225	235	318	311	344	322
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	92	104	90	106
Fermented fruit beverages	18	57	88	101	115	116	148	174	186	169
Beer	38	93	170	208	191	188	194	200	180	167
Non-alcoholic beverages	10	44	113	148	49	54	56	183	186	164
Coffee, sugar and syrup	5	5	22	13	12	13	14	15	15	14
Levy on energy	0	0	0	193	341	383	343	340	321	340
Intermediate alcoholic products	0	0	0	32	28	26	26	25	26	24
Inspection fee on domestic fuel oil	0	0	0	29	43	51	36	30	32	30
Ecotax	0	0	0	2	1	0	0	0	0	0
Levy on packaging	0	0	0	0	296	320	336	349	372	321
Federal contribution on electricity and natural gas	0	0	0	0	311	292	269	430	430	418
Environmental charge	0	0	0	0	5	15	1	0	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	1 373	1 731	1 545	1 604
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	1 368	1 731	1 545	1 604
EU levies on agricultural products	0	244	93	28	23	23	5	0	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	3 210	3 321	3 398	3 551
Gambling and betting tax	9	47	51	45	64	77	80	107	93	104
Insurance levy	19	404	885	1 282	1 930	2 123	2 307	2 512	2 566	2 653
Bill-posting tax	0	0	1	1	3	3	3	3	3	2
Deposit insurance	0	0	0	36	48	252	441	428	435	446
Resolution fund	..	..	..	0	0	0	380	271	302	347
Aircraft boarding tax	..	..	..	..	..	..	..	..	..	..
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	1 640	1 608	1 416	1 435
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	2 482	2 877	2 738	2 812

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5210 Recurrent taxes	199	496	966	1 887	2 032	2 005	2 032	1 973	1 934	1 946
Traffic tax	100	368	712	1 413	1 693	1 702	1 851	1 897	1 880	1 909
5211 Paid by households: motor vehicles	0	204	458	889	1 051	1 054	1 163	1 270	1 260	1 279
5212 Paid by others: motor vehicles	0	164	254	525	642	648	689	626	620	630
5213 Paid in respect of other goods	99	127	254	474	338	303	181	76	54	37
Tax on entertainment devices	6	20	20	71	56	58	56	53	30	13
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	22	23	24	24
Radio and television licence fees	0	87	191	347	184	133	103	0	0	0
5220 Non-recurrent taxes	0	0	0	209	332	379	451	904	804	866
Vehicle registration tax	..	..	..	209	332	379	349	497	455	479
Vehicle registration tax (households)	..	..	..	139	221	252	233	331	303	320
Vehicle registration tax (others)	..	..	..	70	111	126	116	166	152	160
Emission permits	..	..	..	0	0	0	101	407	349	387
5300 Unallocable between 5100 and 5200	0	3	7	7	7	6	9	13	12	13
6000 Other taxes	**2**	**0**	**0**	**0**	**61**	**36**	**40**	**0**	**0**	**0**
6100 Paid solely by business	0	..	..	..	0	0	0	..	..	0
6200 Other	2	..	..	..	61	36	40	..	..	0
Fines and interest	2	..	..	..	0	0	0	..	..	0
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	960	1 388	1 234	1 373	1 731	1 545	1 604
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	380	271	302	347
Other taxes collected on behalf of the EU	..	..	..	75	62	42	9	..	..	..
Taxes and compulsory social security contributions paid by EU civil servants	..	..	..	310	521	685	731	879	951	929
Taxes paid by EU civil servants: income taxes	..	..	..	174	270	345	370	446	482	471
Taxes paid by EU civil servants: compulsory SSCs	..	..	..	136	250	340	360	433	469	458
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	348	1 037	830	1 196	1 449	1 099
Tax expenditure component	..	..	..	..	78	588	537	927	1 073	799
Transfer component	..	..	..	..	270	449	293	269	376	300
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**	**184 374**	**203 520**	**195 289**	**214 332**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	107	447	1 300	1 740	2 458	3 670	4 894	5 242	5 453
National lottery profits	..	107	262	279	225	243	206	185	185	185
Water levies	..	0	66	378	119	137	104	142	135	144
Sanitel levy	..	0	0	14	13	15	6	8	12	12
Levy on industrial waste	..	0	27	74	68	54	55	81	76	77
Levy on manure	..	0	0	11	11	5	1	2	4	6
Levy on household waste	..	0	0	20	..	..	..	..	..	..
Earned income withholding tax (EU)	..	0	93	174	270	345	370	446	482	471
Social contributions (EU)	..	0	0	136	250	340	360	433	469	458
Imputed social contributions (EU)	..	0	0	213	431	508	554	663	721	706
Green certificates	..	..	..	..	354	812	1 959	2 329	2 427	2 519
Contracts art. 81 (Managed Entry Agreements)	..	..	..	..	..	..	55	605	733	876
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	537	927	1 073	799
Capital transfer for uncollected revenue	..	0	0	-291	-381	-597	-547	-615	-940	-670
VAT on products assessed but unlikely to be collected	..	..	..	-18	-276	-367	-357	-479	-700	-500
Earned income withholding tax assessed but unlikely to be collected	..	..	..	-40	-53	-71	-49	-45	-70	-50
Employers' actual social contributions assessed but unlikely to be collected	..	..	..	-233	-52	-159	-141	-90	-170	-120
Voluntary social security contributions	..	41	52	58	57	59	70	84	82	83
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	187 550	208 147	200 025	219 290
Imputed social contributions	..	1 497	2 886	5 377	7 568	8 713	9 812	11 051	11 433	11 691
National Accounts: Taxes and all social contributions	..	39 087	73 793	118 940	156 492	167 031	197 362	219 198	211 458	230 981

.. 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/cdf7t2

Table 5.4. Canada: Details of tax revenue, 1965-2021

Million CAD

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**15 318**	**101 015**	**244 152**	**390 234**	**512 663**	**516 591**	**653 269**	**765 370**	**766 755**	**851 227**
1000 Taxes on income, profits and capital gains	**5 910**	**47 064**	**118 566**	**195 320**	**251 198**	**240 961**	**314 841**	**374 778**	**390 889**	**433 880**
1100 Of individuals	3 464	34 451	99 722	143 652	190 025	180 894	240 304	278 059	286 838	309 157
1110 On income and profits	3 464	34 451	99 722	143 652	190 025	180 894	240 304	278 059	286 838	309 157
Taxes federal government	2 635	21 231	60 252	90 694	116 395	109 341	143 315	167 060	173 111	181 899
Taxes on individuals - province	829	13 220	39 470	52 958	73 630	71 553	96 989	110 999	113 727	127 258
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	67 894	86 614	96 572	114 759
1210 On profits	2 276	11 741	17 190	47 643	54 272	54 101	67 894	86 614	96 572	114 759
Taxes federal government	1 752	8 110	11 726	31 570	37 093	33 419	41 726	52 995	57 946	69 630
Taxes on corporations - province	524	3 631	5 464	16 073	17 179	20 682	26 168	33 619	38 626	45 129
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	6 643	10 105	7 479	9 964
Non-resident withhold taxes - federal	170	872	1 654	4 025	6 901	5 966	6 643	10 105	7 479	9 964
2000 Social security contributions	**854**	**10 649**	**29 653**	**53 109**	**73 722**	**76 787**	**96 371**	**108 379**	**107 655**	**118 880**
2100 Employees	318	3 756	10 634	21 361	29 361	30 626	38 685	44 226	44 392	49 378
Canada pension plan	47	1 265	3 745	9 401	16 194	16 852	21 491	25 257	25 699	28 876
Quebec pension plan	15	431	1 108	2 897	4 124	5 449	6 293	7 963	8 026	9 257
Employment insurance	164	1 393	5 284	7 782	7 084	7 388	9 772	9 680	9 331	9 900
Hospital insurance premiums	92	667	496	1 281	1 959	937	1 128	1 325	1 336	1 345
2110 On a payroll basis	..	..	10 634	20 976	28 654	29 689	37 557	42 901	43 056	48 033
2120 On an income tax basis	..	..	0	385	707	937	1 128	1 325	1 336	1 345
2200 Employers	536	6 697	18 449	30 307	41 922	43 525	54 380	60 220	59 267	64 993
Canada pension plan	48	1 266	3 745	9 401	16 194	16 852	21 491	25 257	25 699	28 876
Quebec pension plan	15	432	1 108	2 897	4 124	5 449	6 293	7 963	8 026	9 257
Employment insurance	164	2 006	7 398	10 894	9 917	10 343	13 681	13 553	13 064	13 861
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	12 914	13 447	12 478	13 000
2210 On a payroll basis	..	..	18 449	30 307	41 922	43 525	54 380	60 220	59 267	64 993
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	3 307	3 933	3 996	4 509
Canada pension plan	..	153	478	1 200	2 096	2 181	2 781	3 268	3 326	3 737
Quebec pension plan	..	43	92	242	344	455	525	665	670	773
2310 On a payroll basis	..	196	570	1 442	2 440	2 636	3 307	3 933	3 996	4 509
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**	**13 256**	**17 382**	**17 196**	**18 821**
4000 Taxes on property	**2 186**	**9 195**	**24 467**	**37 157**	**54 507**	**63 735**	**77 778**	**89 499**	**89 743**	**96 198**
4100 Recurrent taxes on immovable property	1 830	8 315	20 189	30 242	44 567	51 702	62 651	71 611	72 134	74 103
On property provincial government	11	133	1 645	3 078	3 164	4 476	5 410	6 960	6 645	7 108
Personal property local government	17	0	18 544	27 165	41 403	47 226	57 241	64 651	65 489	66 995
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	372	458	458	463
4210 Individual	0	0	0	0	0	0	0	0	0	0
4220 Corporate	25	512	1 911	4 171	2 970	1 523	372	458	458	463
4300 Estate, inheritance and gift taxes	223	75	3	2	0	178	268	344	339	443
4310 Estate and inheritance taxes	216	75	3	2	..	178	268	344	339	443
On inheritances federal government	108	0	0	0	..	0	0	0	0	0
Succession duties provincial government	108	75	3	2	..	178	268	344	339	443
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	4 975	6 688	7 982	11 410
4500 Non-recurrent taxes	108	293	2 365	2 742	4 102	7 254	9 512	10 398	8 830	9 779
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	9 512	10 398	8 830	9 779
Special assessments and charges local govt.	108	293	2 365	2 742	4 102	7 254	9 512	10 398	8 830	9 779
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**	**150 275**	**174 373**	**160 377**	**182 516**
5100 Taxes on production, sale, transfer, etc.	5 310	24 808	59 627	88 879	114 701	116 160	140 750	163 428	149 947	169 732
5110 General taxes	2 730	11 658	34 475	55 313	71 242	72 130	90 598	107 021	101 008	114 263
5111 Value added taxes	0	0	0	35 884	46 072	70 712	86 694	103 853	99 491	111 463
5112 Sales tax	2 730	11 658	34 475	19 429	25 170	1 418	3 904	3 168	1 517	2 800
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	3 904	3 168	1 517	2 800
5113 Other	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5120 Taxes on specific goods and services	2 580	13 150	25 153	33 565	43 459	44 030	50 152	56 407	48 939	55 469
5121 Excise duties	1 499	6 805	14 473	18 417	22 759	23 281	25 284	28 385	27 455	29 728
Excises federal government	740	3 850	6 405	8 377	9 249	10 244	10 372	12 998	14 358	16 769
Liquor	..	..	926	1 103	1 224	1 554	1 521	1 881	2 023	1 991
Tobacco	..	..	2 247	2 176	2 466	3 025	2 875	3 024	3 024	3 223
Gasoline and motive fuel	..	..	2 472	4 807	5 272	5 306	5 678	5 769	5 029	5 126
Remitted gaming profits	..	..	45	0	0	0	0	0	0	0
Miscellaneous consumption taxes	..	..	715	291	287	358	297	2 324	4 282	6 429
Excises provincial government	759	2 955	8 067	10 039	13 510	13 037	14 912	15 387	13 097	12 959
Motor fuel	680	1 863	4 674	7 031	8 065	8 198	9 727	9 941	7 927	7 910
Tobacco	53	772	2 776	2 279	4 181	4 620	5 108	4 683	4 593	4 171
Other	26	320	617	730	1 264	219	77	763	577	878
5122 Profits of fiscal monopolies	294	1 406	3 758	8 756	11 565	11 565	13 016	14 313	10 441	12 317
Own enterprises contributions	294	1 406	3 758	8 756	11 565	11 565	13 016	14 313	10 441	12 317
5123 Customs and import duties	686	3 199	4 021	2 824	3 829	3 441	5 181	5 493	4 025	5 386
Customs and import duties federal govt.	686	3 199	4 021	2 824	3 829	3 441	5 181	5 493	4 025	5 386
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	5 213	6 611	5 816	6 734
Tax on insurance premiums, provincial govt.	45	261	1 141	1 740	2 796	3 305	3 962	5 118	5 407	6 148
Tax on insurance premiums, federal govt.	0	1	1	1	11	28	10	9	13	18
Amusement and admission taxes	4	25	126	538	537	322	291	312	85	122
Air transportation taxes	0	166	488	0	403	600	722	800	147	168
Racetrack betting	35	122	155	55	36	36	33	23	19	21
Tax on meals and hotels	0	0	473	191	305	198	195	349	145	257
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	1 458	1 605	1 201	1 304
Other taxes federal government	0	98	272	758	762	557	544	499	349	318
Other taxes provincial government	17	225	245	287	455	698	914	1 106	852	986
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	9 525	10 945	10 430	12 784
5210 Recurrent taxes	306	1 500	2 393	3 644	4 368	4 452	5 589	6 285	6 262	6 300
5211 Paid by households: motor vehicles	103	666	1 056	1 696	2 241	1 986	2 478	2 994	2 984	2 966
5212 Paid by others: motor vehicles	141	509	697	1 039	1 242	1 153	1 552	1 723	1 708	1 743
5213 Paid in respect of other goods	62	325	640	909	885	1 313	1 559	1 568	1 570	1 591
5220 Non-recurrent taxes	586	6 601	1 072	1 945	3 786	3 140	3 936	4 660	4 168	6 484
Licences and permits local govt.	36	132	317	499	889	807	1 023	1 153	1 049	1 183
Licences and permits provincial govt.	550	6 469	755	1 446	2 897	2 333	2 913	3 507	3 119	5 301
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**	**748**	**959**	**895**	**932**
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	748	959	895	932
Poll tax local government	5	0	0	0	0	0	0	0	0	0
Miscellaneous local government	11	358	489	887	342	596	748	959	895	932
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	7 510	9 762	8 358	14 061
Tax expenditure component	..	..	..	276	824	875	968	1 368	1 246	2 305
Transfer component	..	..	..	1 357	4 726	5 540	6 542	8 394	7 112	11 756
Non-wastable tax credits against 1210	..	..	..	1 758	3 445	4 726	3 768	4 507	4 734	4 345
Tax expenditure component	..	..	..	20	12	19	15	26	25	29
Transfer component	..	..	..	1 738	3 433	4 707	3 753	4 481	4 709	4 316
Total tax revenue on cash basis	**15 318**	**101 015**	**244 152**	**388 833**	**527 734**	**..**	**0**	**0**	**0**	**0**
Total tax revenue on accrual basis	**..**	**..**	**..**	**390 234**	**512 663**	**516 591**	**653 269**	**765 370**	**766 755**	**851 227**
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	983	1 393	1 271	2 334
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	654 252	766 763	768 026	853 561
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	390 234	513 499	517 485	654 252	766 763	768 026	853 561

.. 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/8j6a3o

Table 5.5. Chile: Details of tax revenue, 1965-2021

Million CLP

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	**1 777 218**	**7 901 998**	**20 598 963**	**21 845 693**	**32 533 542**	**41 025 508**	**38 817 226**	**53 463 333**
1000 Taxes on income, profits and capital gains	..	..	**412 974**	**1 841 630**	**9 412 056**	**8 329 060**	**11 840 521**	**14 283 183**	**12 540 342**	**20 456 920**
1100 Of individuals	..	..	99 154	604 100	989 348	1 492 837	3 199 876	2 937 532	3 976 009	5 780 432
Second category tax	..	..	65 552	490 980	993 129	1 449 099	2 350 120	3 015 794	3 051 177	3 442 651
Global complementary tax	..	..	33 603	113 120	-3 781	43 738	-36 757	-78 261	132 551	620 904
Other	..	..	0	0	0	0	886 513	0	792 281	1 716 877
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	219 586	882 896	6 054 487	4 448 745	6 839 133	9 597 472	9 429 787	9 145 873
First category tax	..	..	200 891	815 747	5 084 996	3 913 870	6 183 830	8 880 080	8 745 612	8 360 928
Surtax on state owned enterprises	..	..	16 074	47 634	113 334	194 203	132 352	122 054	203 416	249 073
Mining tax	..	..	0	0	835 452	298 558	323 507	277 861	267 544	393 548
Other	..	..	2 621	19 516	20 705	42 114	199 444	317 477	213 216	142 323
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	94 233	354 634	2 368 221	2 387 478	1 801 512	1 748 179	-865 454	5 530 616
Additional tax	..	..	59 082	350 301	1 462 715	1 414 057	1 429 758	1 902 585	2 063 149	2 534 906
Other	..	..	35 151	4 332	905 507	973 421	371 755	-154 406	-2 928 603	2 995 710
2000 Social security contributions	..	..	**159 559**	**576 758**	**1 148 647**	**1 493 987**	**2 252 490**	**2 994 906**	**3 104 866**	**2 815 090**
2100 Employees	..	..	154 021	553 937	1 098 620	1 433 159	2 188 576	2 894 725	2 994 036	2 686 021
2110 On a payroll basis	..	..	154 021	553 937	1 098 620	1 433 159	2 188 576	2 894 725	2 994 036	2 686 021
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	..	..	5 538	22 821	50 027	60 828	63 914	100 181	110 830	129 068
2210 On a payroll basis	..	..	5 538	22 821	50 027	60 828	63 914	100 181	110 830	129 068
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**	**1 421 274**	**2 242 561**	**2 071 921**	**2 606 922**
4100 Recurrent taxes on immovable property	..	..	59 968	302 244	496 311	662 368	1 056 920	1 507 182	1 562 317	1 724 276
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	92 236	62 824	155 433	291 830
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	45 907	240 886	488 759	196 901	272 118	672 555	354 171	590 816
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**	**17 598 561**	**21 755 381**	**21 275 113**	**28 369 986**
5100 Taxes on production, sale, transfer, etc.	..	..	1 074 009	4 789 827	8 578 636	10 532 904	16 516 668	20 167 012	19 614 250	26 629 396
5110 General taxes	..	..	664 421	3 306 350	6 781 501	8 399 926	13 273 958	16 348 944	15 963 032	22 785 935
5111 Value added taxes	..	..	664 421	3 306 350	6 781 501	8 399 926	13 273 958	16 348 944	15 963 032	22 785 935
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	3 242 710	3 818 068	3 651 218	3 843 461
5121 Excise duties	..	..	166 050	816 160	1 299 844	1 561 205	2 413 957	2 862 327	2 900 245	2 800 387
Cigarettes and tobacco	..	..	60 604	283 275	455 595	647 637	982 609	973 335	1 021 917	1 201 968
Gasolene and diesel	..	..	105 445	532 885	844 249	913 568	1 388 218	1 811 132	1 799 846	1 507 872
Oil stabilisation fund	..	..	0	0	0	0	0	0	0	0
Fisheries Law Extraction Rights	..	..	0	0	0	0	8 558	17 662	33 104	8 967
Additional tax on new motor vehicles	..	..	0	0	0	0	34 571	60 197	45 379	81 579
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	343 491	331 846	294 204	468 128
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	485 263	623 895	456 768	574 947
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	1 081 893	1 588 369	1 660 863	1 740 590

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5210 Recurrent taxes	..	..	44 714	251 942	445 030	652 252	1 081 893	1 461 686	1 503 269	1 617 710
Motor vehicles	..	..	24 469	93 880	155 158	218 219	397 608	592 327	585 116	671 258
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	684 285	869 359	918 153	946 452
Municipal permits	..	..	18 401	136 138	263 996	396 944	630 943	813 159	862 199	885 324
Mining patents	..	..	3 374	34 730	25 184	36 213	51 767	54 696	54 932	59 801
Other	..	..	-1 530	-12 806	692	876	1 575	1 504	1 023	1 327
5220 Non-recurrent taxes	..	..	0	0	0	0	0	126 683	157 594	122 880
Tax on Polluting Fixed Sources	..	..	..	..	..	..	..	126 683	157 594	122 880
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**	**-579 303**	**-250 523**	**-175 017**	**-785 585**
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	-23 356	-112 195	1 023	-61 117	-579 303	-250 523	-175 017	-785 585
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	175 468	278 792	297 981	279 353
Tax expenditure component	..	..	..	..	..	..	45 774	78 226	74 949	63 520
Transfer component	..	..	..	..	..	..	129 694	200 566	223 032	215 833
Total tax revenue on cash basis	**..**	**..**	**1 777 218**	**7 901 998**	**20 598 963**	**21 845 693**	**32 533 542**	**41 025 508**	**38 817 226**	**53 463 333**
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/akrpn6

Table 5.6. Colombia: Details of tax revenue, 1965-2021

Million COP

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	**2 579 426**	**30 598 630**	**82 697 457**	**98 455 335**	**160 157 693**	**209 071 314**	**187 664 589**	**229 480 845**
1000 Taxes on income, profits and capital gains	..	..	**771 694**	**7 103 525**	**24 010 404**	**26 218 852**	**52 656 876**	**67 519 599**	**61 812 525**	**73 222 876**
1100 Of individuals	..	..	47 210	1 499 345	4 751 580	5 192 384	9 219 972	14 244 001	14 327 856	15 758 043
1110 On income and profits	..	..	47 210	1 499 345	4 751 580	5 192 384	9 219 972	14 244 001	14 327 856	15 758 043
Income tax	..	..	47 210	1 499 345	4 751 580	5 192 384	9 219 972	14 237 452	14 292 259	15 687 699
Simple tax regime	..	..	0	0	0	0	0	6 549	35 598	70 344
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	359 758	5 119 828	18 427 899	20 405 209	41 403 504	50 284 832	43 259 798	54 418 742
1210 On profits	..	..	359 758	5 119 828	18 427 899	20 405 209	41 403 504	50 284 832	43 259 798	54 418 742
Income tax	..	..	359 758	5 119 828	18 427 899	20 405 209	27 477 335	50 168 966	43 133 458	54 225 235
Pro Equity Income Tax - CREE	..	..	0	0	0	0	13 926 169	99 798	39 871	28 428
Simple tax regime	..	..	0	0	0	0	0	16 068	86 469	165 079
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	364 726	484 352	830 925	621 258	2 033 400	2 990 766	4 224 870	3 046 091
Income tax	..	..	364 726	484 352	830 925	621 258	2 033 400	2 990 766	4 224 870	3 046 091
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**	**13 585 138**	**19 875 398**	**18 615 408**	**22 844 403**
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	13 585 138	19 875 398	18 615 408	22 844 403
2410 On a payroll basis	..	..	203 596	4 989 000	9 694 000	11 478 085	13 585 138	19 875 398	18 615 408	22 844 403
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**	**2 797 308**	**3 604 071**	**3 670 490**	**3 927 070**
4000 Taxes on property	..	..	**56 160**	**2 027 654**	**6 459 259**	**8 535 238**	**18 156 105**	**18 984 414**	**18 167 358**	**20 048 796**
4100 Recurrent taxes on immovable property	..	..	56 160	991 070	2 298 829	3 338 935	6 061 965	8 743 115	9 109 598	9 039 961
4110 Households	..	..	0	0	0	0	0	0	0	0
4120 Others	..	..	56 160	991 070	2 298 829	3 338 935	6 061 965	8 743 115	9 109 598	9 039 961
4200 Recurrent taxes on net wealth	..	..	0	0	1 170 908	1 970 530	5 352 940	923 255	957 137	1 032 058
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	..	..	0	1 036 584	2 989 522	3 225 773	6 741 200	8 190 516	7 476 295	9 831 204
4500 Non-recurrent taxes	..	..	0	0	0	0	0	1 127 528	624 327	145 573
4510 On net wealth	..	..	..	..	..	..	..	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	1 127 528	624 327	145 573
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**	**65 716 566**	**89 797 927**	**77 752 543**	**99 265 361**
5100 Taxes on production, sale, transfer, etc.	..	..	1 388 653	14 048 655	36 447 297	44 038 074	64 688 081	88 064 087	75 960 351	97 222 272
5110 General taxes	..	..	672 368	9 585 866	26 910 512	33 333 802	48 684 900	71 235 138	62 866 653	80 101 256
5111 Value added taxes	..	..	583 078	8 445 776	23 377 821	28 811 682	41 659 696	61 936 282	53 912 648	69 883 378
5112 Sales tax	..	..	89 290	1 140 090	3 532 691	4 522 121	7 025 204	9 298 856	8 954 004	10 217 878
Industry and commerce tax (State)	..	..	89 290	1 140 090	3 532 691	4 522 121	7 025 204	9 298 856	8 954 004	10 217 878
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	16 003 181	16 828 948	13 093 698	17 121 016
5121 Excise duties	..	..	404 699	2 718 692	5 276 999	6 052 273	11 412 250	12 995 955	10 159 930	12 906 426
Petrol	..	..	141 270	833 004	1 211 511	1 418 766	3 297 392	1 585 141	1 205 806	1 732 540
Tobacco (State)	..	..	52 898	213 412	330 016	390 472	524 357	1 278 561	1 239 269	1 451 431
Beer (State)	..	..	85 722	471 135	1 203 838	1 432 453	2 305 895	2 611 466	2 243 811	2 723 800
Liquors (State)	..	..	124 808	520 394	834 390	929 328	1 253 466	2 146 818	1 675 472	2 503 248
Restaurant service, vehicle sale and mobile telephone service	..	..	0	0	0	0	1 684 179	2 208 669	1 226 863	1 279 312
Carbon	..	..	0	0	0	0	0	436 914	281 911	330 567
Plastic bags	..	..	0	0	0	0	0	37 331	43 777	48 079
Medicinal cannabis	..	..	0	0	0	0	0	145	972	993
Diesel surcharge	..	..	0	85 716	388 091	500 405	598 993	599 600	505 000	570 600
Petrol surcharge	..	..	0	595 031	1 309 154	1 380 848	1 747 969	2 091 310	1 737 050	2 265 855
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5123 Customs and import duties	..	..	311 586	1 744 097	4 259 786	4 651 999	4 590 931	3 832 994	2 933 768	4 214 590
Custom duties	..	..	180 989	1 744 097	4 259 786	4 651 999	4 590 931	3 832 994	2 933 768	4 214 590
Imports surcharge	..	..	130 597	0	0	0	0	0	0	0
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	1 028 485	1 733 840	1 792 192	2 043 090
5210 Recurrent taxes	..	..	..	131 795	319 444	373 568	1 028 485	1 733 840	1 792 192	2 043 090
5211 Paid by households: motor vehicles	..	..	..	131 795	319 444	373 568	1 028 485	1 733 840	1 792 192	2 043 090
Tax on motor vehicle ownership	..	..	..	131 795	319 444	373 568	1 028 485	1 733 840	1 792 192	2 043 090
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**	**7 245 701**	**9 289 906**	**7 646 264**	**10 172 339**
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	7 245 701	9 289 906	7 646 264	10 172 339
Stamp tax	..	..	0	401 497	759 787	357 160	101 668	85 799	41 373	83 115
Other	..	..	78 306	79 287	86 297	126 602	318 271	533 852	245 541	423 822
Other (sub-national)	..	..	81 017	530 413	2 122 062	3 305 252	6 825 762	8 670 255	7 359 350	9 665 402
Total tax revenue on cash basis	**..**	**..**	**2 579 426**	**30 598 630**	**82 697 457**	**98 455 335**	**160 157 693**	**209 071 314**	**187 664 589**	**229 480 845**
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 for the preliminary year are estimates.

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/evlf6x

Table 5.7. Costa Rica: Details of tax revenue, 1965-2021

Million CRC

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	**117 711**	**978 114**	**3 213 401**	**4 382 367**	**6 923 575**	**8 855 885**	**8 235 528**	**10 019 264**
1000 Taxes on income, profits and capital gains	..	..	**11 820**	**128 805**	**531 552**	**748 093**	**1 247 308**	**1 854 866**	**1 651 249**	**2 063 810**
1100 Of individuals	..	..	..	..	123 194	202 849	386 241	540 954	556 084	622 772
1110 On income and profits	..	..	..	..	123 194	202 849	386 241	535 412	554 486	618 550
1120 On capital gains	..	..	..	..	0	0	0	5 542	1 598	4 222
1200 Corporate	..	..	..	..	348 826	450 312	659 951	1 058 086	692 551	970 546
1210 On profits	..	..	..	..	348 826	450 312	659 951	955 908	685 470	952 951
1220 On capital gains	..	..	..	..	0	0	0	102 177	7 081	17 595
1300 Unallocable between 1100 and 1200	..	..	11 820	128 805	59 531	94 932	201 116	255 827	402 613	470 492
2000 Social security contributions	..	..	**33 990**	**297 069**	**885 053**	**1 450 531**	**2 305 133**	**3 026 691**	**2 971 589**	**3 605 731**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	3 447	37 313	107 398	207 206	318 652	381 940	387 840	389 183
Government contributions	..	..	3 447	37 313	107 398	207 206	318 652	381 940	387 840	389 183
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	1 986 481	2 644 751	2 583 749	3 216 548
Contributions by employees and non-government employers	..	..	30 543	249 182	727 844	1 139 265	1 785 522	2 274 644	2 212 249	2 447 640
Contributions for the special regimes	..	..	0	10 574	49 811	104 060	200 959	292 634	292 072	299 713
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**	**423 616**	**522 529**	**537 654**	**569 339**
Contributions by non-government employers	..	..	7 484	59 129	165 677	248 259	406 296	501 734	515 624	546 262
Contributions by government employers	..	..	91	2 666	5 320	12 405	17 321	20 795	22 030	23 077
4000 Taxes on property	..	..	**1 566**	**8 396**	**42 658**	**63 706**	**123 261**	**167 952**	**162 950**	**208 531**
4100 Recurrent taxes on immovable property	..	..	1 200	5 390	23 293	48 963	90 003	125 398	127 625	150 279
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	4 076	4 699	4 655	5 108
Municipal immovable property tax	..	..	1 200	5 390	23 293	45 436	85 927	120 698	122 970	145 171
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	33 258	42 554	35 300	58 206
4500 Non-recurrent taxes	..	..	0	0	0	0	0	0	24	46
4510 On net wealth	..	..	..	..	..	..	..	..	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	24	46
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**	**2 661 902**	**3 081 941**	**2 745 118**	**3 488 535**
5100 Taxes on production, sale, transfer, etc.	..	..	49 867	425 713	1 406 100	1 600 302	2 388 900	2 756 759	2 500 510	3 150 398
5110 General taxes	..	..	21 326	222 775	797 850	920 298	1 368 601	1 662 503	1 649 531	2 065 623
5111 Value added taxes	..	..	21 326	222 775	797 850	920 298	1 336 075	1 634 986	1 623 695	2 039 997
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	32 526	27 517	25 836	25 626
5120 Taxes on specific goods and services	..	..	28 541	202 939	608 250	680 004	1 020 299	1 094 256	850 979	1 084 775
5121 Excise duties	..	..	11 096	157 204	447 168	523 617	798 412	864 985	688 784	863 133
Fuels and energy	..	..	0	0	250 577	320 638	457 827	552 017	436 384	522 063
Alcoholic beverages	..	..	0	8 229	23 802	28 035	43 095	43 849	44 373	53 118
Non alcoholic beverages	..	..	0	0	18 263	26 566	36 353	41 247	38 510	43 234
Soaps	..	..	0	0	883	1 317	2 562	3 020	3 052	3 200
Cement	..	..	0	0	0	227	304	216	123	0
Tobaco	..	..	0	0	0	0	33 681	27 185	23 896	27 019
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	224 590	197 452	142 447	214 499
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5123 Customs and import duties	..	..	15 052	40 485	134 576	126 134	174 568	164 224	133 733	177 948
Import duties	..	..	13 977	32 336	107 565	103 851	148 666	140 919	114 777	152 133
Custom duties	..	..	1 075	8 149	27 011	22 284	25 902	23 305	18 956	25 815
Import duties on animals	..	..	0	0	0	0	0	0	0	0
5124 Taxes on exports	..	..	2 113	2 238	2 432	3 973	4 468	5 412	5 471	6 274
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	38 687	54 556	18 463	31 742
Casinos and gambling	..	..	0	225	442	445	1 455	1 241	378	431
Port cargo movements	..	..	0	6	0	0	0	0	0	0
Overseas departure tax	..	..	0	0	22 799	24 322	37 232	53 315	18 085	31 311
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	3 093	3 841	3 304	3 916
5128 Other taxes	..	..	0	0	0	0	1 071	1 238	1 225	1 761
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	273 003	325 182	244 608	338 138
5210 Recurrent taxes	..	..	3 642	31 138	99 410	166 612	273 003	325 182	244 608	338 138
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	145 894	181 198	108 198	183 368
Property tax on vehicles, aircraft and boats	..	..	1 425	15 374	52 511	94 102	145 894	181 198	108 198	183 368
5213 Paid in respect of other goods	..	..	2 217	15 763	46 899	72 510	127 109	143 984	136 410	154 769
Local taxes	..	..	1 262	11 898	43 874	68 808	122 248	137 979	130 332	147 349
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	4 861	6 004	6 078	7 421
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**	**162 355**	**201 906**	**166 969**	**83 319**
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	9 251	25 198	77 632	92 460	162 355	201 906	166 969	83 319
Transfers of vehicles, aircraft and boats	..	..	497	2 530	9 937	12 311	20 999	23 223	22 593	28 064
Tax revenue from decentralised units	..	..	2 764	15 048	22 257	29 969	49 334	67 968	60 054	0
Other taxes	..	..	5 990	7 620	45 438	50 180	92 022	110 654	84 266	55 122
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/7j3ln2

Table 5.8. Czechia: Details of tax revenue, 1965-2021

Million CZK

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	..	**771 596**	**1 316 197**	**1 286 861**	**1 532 565**	**2 014 190**	**1 984 321**	**2 122 301**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**771 596**	**1 309 754**	**1 280 288**	**1 524 653**	**2 005 418**	**1 976 244**	**2 111 645**
1000 Taxes on income, profits and capital gains	..	..	..	**175 846**	**327 771**	**259 934**	**329 768**	**458 786**	**454 979**	**440 618**
1100 Of individuals	..	..	..	99 668	155 817	131 706	164 678	255 670	268 362	198 237
1110 On income and profits	..	..	..	99 668	155 817	131 706	164 678	255 670	268 362	198 237
Wages and salaries withholding	..	..	..	73 474	127 524	115 755	139 888	221 720	233 421	155 614
Of unincorporated individuals	..	..	..	17 254	19 568	5 747	9 100	13 260	13 929	17 659
Withheld on interest and dividends paid to individuals	..	..	..	8 940	8 725	10 204	15 691	20 690	21 012	24 964
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	76 178	171 954	128 228	165 090	203 116	186 617	242 381
1210 On profits	..	..	..	76 178	171 954	128 228	165 090	203 116	186 617	242 381
Profit tax	..	..	..	68 945	164 016	118 248	147 157	184 705	172 720	224 588
Withheld on interest and dividends paid to corporations	..	..	..	7 233	7 162	9 156	9 415	7 708	4 187	4 775
Levy on lottery revenue	..	..	..	0	776	824	8 518	10 703	9 709	13 019
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**	**659 743**	**889 237**	**901 670**	**1 004 804**
2100 Employees	..	..	..	77 272	127 662	116 818	133 878	184 563	187 733	200 968
2110 On a payroll basis	..	..	..	77 272	127 662	116 818	133 878	184 563	187 733	200 968
Retirement	..	..	..	40 489	66 644	69 272	78 120	108 137	107 988	117 893
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	55 758	76 426	79 745	83 075
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	220 207	359 493	363 074	417 778	569 522	573 753	618 255
2210 On a payroll basis	..	..	..	220 207	359 493	363 074	417 778	569 522	573 753	618 255
Retirement	..	..	..	121 547	220 591	229 450	261 786	358 382	357 887	390 597
State employment policy	..	..	..	19 933	12 303	12 756	14 604	19 989	19 961	21 789
Sick leave	..	..	..	20 555	33 834	24 332	27 851	36 427	34 687	37 870
Health insurance	..	..	..	54 879	91 275	95 095	111 517	152 853	159 493	166 150
Penalties	..	..	..	3 293	1 490	1 441	2 020	1 871	1 725	1 849
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	108 088	135 153	140 184	185 581
2310 On a payroll basis	..	..	..	44 065	86 262	96 137	108 088	135 153	140 184	185 581
Retirement	..	..	..	7 819	19 508	20 510	22 472	30 441	20 882	28 297
State employment policy	..	..	..	1 082	1 114	1 173	962	1 305	896	1 213
Sick leave	..	..	..	0	0	0	0	0	0	0
Health insurance	..	..	..	34 992	65 483	74 299	84 460	103 232	118 288	155 924
Self-employed	..	..	..	7 328	15 921	17 603	20 748	27 925	17 846	26 326
Non-employed	..	..	..	200	2 103	3 996	2 768	3 458	3 180	3 275
Government	..	..	..	27 464	47 459	52 700	60 944	71 849	97 262	126 323
Penalties	..	..	..	172	157	155	193	175	118	147
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**	**21 920**	**24 080**	**11 615**	**11 939**
4100 Recurrent taxes on immovable property	..	..	..	4 469	5 126	8 752	10 333	10 967	11 606	11 864
4110 Households	..	..	..	1 452	2 228	4 302	5 433	5 828	6 079	6 253
Real property tax	..	..	..	1 452	2 228	4 302	5 433	5 828	6 079	6 253
4120 Others	..	..	..	3 017	2 898	4 450	4 900	5 138	5 526	5 611
Levy collected by Winery Fund	..	..	..	0	2	5	20	32	26	28
Real property tax	..	..	..	3 017	2 895	4 445	4 880	5 106	5 501	5 583
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	20	1	7	1
4310 Estate and inheritance taxes	..	..	..	112	115	78	10	0	8	0
Inheritance tax	..	..	..	112	115	78	10	0	8	0
4320 Gift taxes	..	..	..	475	345	140	10	0	-2	0
Gift tax	..	..	..	475	345	140	10	0	-2	0
4400 Taxes on financial and capital transactions	..	..	..	5 834	9 909	7 394	11 566	13 113	3	74
Real property transfer tax	..	..	..	5 834	9 909	7 394	11 566	13 113	3	74
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	2015	2019	2020	2021
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**	**520 747**	**641 867**	**615 888**	**664 721**
5100 Taxes on production, sale, transfer, etc.	..	..	..	226 354	372 441	408 645	495 291	613 003	588 343	635 978
5110 General taxes	..	..	..	141 235	232 288	263 457	333 274	435 463	422 479	463 521
5111 Value added taxes	..	..	..	141 235	232 288	263 457	333 274	435 463	422 479	463 521
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	162 017	177 540	165 864	172 457
5121 Excise duties	..	..	..	71 404	133 492	138 401	153 785	168 195	157 444	161 597
On mineral oils	..	..	..	46 998	81 661	80 508	83 460	92 194	83 308	83 147
On alcohol and liquor	..	..	..	5 629	7 201	5 820	7 203	9 388	6 787	8 789
On beer	..	..	..	3 410	3 564	4 396	4 648	4 782	4 344	4 308
On wine	..	..	..	350	342	317	332	407	439	530
On tobacco products	..	..	..	14 984	40 713	44 062	53 380	55 967	57 148	59 168
Duty on CFC	..	..	..	33	0	0	0	0	0	0
Levy collected by Winery Fund	..	..	..	0	11	24	0	5	5	5
On electricity	..	..	..	0	0	1 433	1 229	1 575	1 497	1 600
On natural gas	..	..	..	0	0	1 347	1 146	1 360	1 434	1 601
On solid fuels	..	..	..	0	0	495	415	353	323	350
Fee on electricity from solar radiation	..	..	..	0	0	0	1 972	2 166	2 159	2 100
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	13 572	6 443	6 573	7 912	8 772	8 077	10 656
Customs duties	..	..	..	13 572	6 443	6 573	7 912	8 772	8 077	10 656
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	320	573	343	204
Fees on entry tickets	..	..	..	65	61	53	53	82	19	15
Fees on recreational units (based on capacity)	..	..	..	69	144	147	240	297	132	6
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	27	0	0	0
Fees on advertisement	..	..	..	0	0	0	191	194	191	183
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	25 456	28 864	27 545	28 743
5210 Recurrent taxes	..	..	..	10 788	18 100	18 461	19 023	21 627	20 999	21 343
Highway fee	..	..	..	1 753	2 429	3 061	4 397	5 384	4 930	5 356
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	5 868	6 501	5 933	5 430
Road tax (commercial)	..	..	..	5 456	5 882	5 138	5 868	6 501	5 933	5 430
5213 Paid in respect of other goods	..	..	..	3 579	9 790	10 262	8 758	9 743	10 137	10 557
Resort and recreation fees on visitors	..	..	..	232	312	284	327	435	322	397
Dog fees	..	..	..	191	277	281	277	275	287	300
Motor vehicle entry fees	..	..	..	32	25	23	13	19	14	11
Water pollution fee	..	..	..	520	404	202	173	22	228	236
Air pollution fee	..	..	..	685	525	399	283	457	451	339
Waste deposit fee	..	..	..	454	5 728	5 948	6 218	6 723	7 065	7 453
Levy on temp. withdrawal of land from agriculture	..	..	..	94	40	34	39	88	68	79
Radioactive waste fee	..	..	..	642	1 310	1 430	1 393	1 692	1 668	1 708
Fees on operated gambling machines	..	..	..	722	1 145	927	0	0	0	0
Fees on registration and recording of packaging	..	..	..	0	17	17	18	17	17	17
Levy on temp. withdrawal of land from forestry	..	..	..	7	6	6	7	7	11	7
Other environmental fees	..	..	..	0	0	710	11	7	5	10
5220 Non-recurrent taxes	..	..	..	5 818	8 943	7 280	6 433	7 237	6 546	7 400
Levy on withdrawal of land from agriculture	..	..	..	532	361	306	348	791	609	707
Levy on withdrawal of land from forestry	..	..	..	40	57	57	59	63	103	63
Tax on use of public space	..	..	..	645	639	626	632	739	506	579
Misc. licence and permit fees	..	..	..	4 601	7 881	6 279	5 382	5 631	5 293	6 031
Land betterment fee	..	..	..	0	4	11	11	12	35	21
Licence for lorry transport	..	..	..	0	1	1	1	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
6000 Other taxes	**..**	**..**	**..**	**356**	**29**	**149**	**387**	**220**	**170**	**219**
Unallocated previous taxes and levies	..	..	..	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
6200 Other	..	..	..	356	29	149	387	220	170	219
Other taxes, fees and related payments	..	..	..	356	29	149	387	220	170	219
Memorandum item										
Customs duties collected on behalf of the EU	..	..	..	..	6 443	6 573	7 912	8 772	8 077	10 656
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	0	13 093	25 727	31 415	39 854	38 913	41 145
Tax expenditure component	..	..	..	..	10 487	17 922	22 532	31 554	29 323	29 717
Transfer component	..	..	..	..	2 606	7 805	8 883	8 301	9 590	11 428
Total tax revenue on cash basis	**..**	**..**	**..**	**772 272**	**1 310 618**	**1 273 676**	**1 478 758**	**1 982 448**	**1 937 606**	**2 055 661**
Total tax revenue on accrual basis	**..**	**..**	**..**	**771 596**	**1 316 197**	**1 286 861**	**1 532 565**	**2 014 190**	**1 984 321**	**2 122 301**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	2 837	5 757	6 094	0	0	0	0
Compulsory injury insurance	..	..	..	2 837	5 757	6 094	0	0	0	0
Driving licence fees	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	-9 488	-17 797	-20 096	-20 314	-22 857	-21 838	-23 382
Tax on use of public space	..	..	..	-645	-639	-632	-632	-739	-506	-579
Waste deposit fee	..	..	..	-454	-5 728	-5 948	-6 218	-6 723	-7 065	-7 453
Misc. licence and permit fees	..	..	..	-2 301	-3 940	-3 139	-2 691	-2 816	-2 646	-3 015
Radioactive waste fee	..	..	..	-642	-1 310	-1 430	-1 393	-1 692	-1 668	-1 708
Health insurance: non-employed	..	..	..	-200	-2 103	-3 996	-2 768	-3 458	-3 180	-3 275
Health insurance: government	..	..	..	0	0	0	0	0	0	0
Soc. Security contr. employers: Penalties	..	..	..	-3 293	-1 490	-1 441	-2 020	-1 871	-1 725	-1 849
Soc. Security contr. Self-employed or non-employed: Penalties	..	..	..	-200	-157	-155	-193	-175	-118	-147
Licence for lorry transport	..	..	..	0	-1	-1	-1	0	0	0
Highway fee	..	..	..	-1 753	-2 429	-3 061	-4 397	-5 384	-4 930	-5 356
Other environmental fees	..	..	..	0	0	-105	0	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	118	272	1 734	-722
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	1 099	974	661	386	578	537	573
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	1 512 755	1 992 183	1 964 755	2 098 770
Imputed social contributions	..	..	..	423	299	600	1 027	1 867	3 179	3 557
National Accounts: Taxes and all social contributions	..	..	..	768 629	1 305 303	1 274 571	1 513 782	1 994 050	1 967 934	2 102 327

.. 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/scd6ki

Table 5.9. Denmark: Details of tax revenue, 1965-2021

Million DKK

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**20 821**	**166 358**	**382 232**	**623 911**	**809 988**	**813 972**	**957 281**	**1 094 118**	**1 107 430**	**1 218 551**
Total tax revenue exclusive of taxes collected for the EU	..	..	**379 547**	**621 274**	**806 337**	**810 697**	**953 963**	**1 090 990**	**1 104 341**	**1 214 838**
1000 Taxes on income, profits and capital gains	**9 712**	**92 404**	**233 739**	**383 244**	**486 845**	**500 276**	**605 698**	**706 131**	**716 412**	**804 314**
1100 Of individuals	8 758	86 958	206 478	328 532	427 412	422 685	525 144	569 897	600 426	639 755
1110 On income and profits	8 758	86 909	206 335	328 305	427 070	422 364	524 856	569 673	600 160	639 439
Central government income tax	5 020	33 351	91 638	77 491	155 540	124 943	169 059	198 398	207 809	226 638
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	220 815	247 730	263 024	278 357
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	22 842	5 555	5 705	5 897
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	11 177	2 406	2 293	1 919
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	87 359	100 814	106 254	112 439
Imputed income from owner-occupied dwelling	0	0	0	8 399	11 716	12 623	13 604	14 770	15 076	14 188
1120 On capital gains	0	49	144	226	343	321	289	224	267	316
Tax on winnings from lotteries, pools, etc.	..	49	144	226	343	321	289	224	267	316
1200 Corporate	954	5 446	14 660	42 279	54 871	41 057	57 723	72 820	67 720	100 781
1210 On profits	954	5 446	14 660	42 279	54 871	41 057	57 723	72 820	67 720	100 781
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	22 832	63 414	48 265	63 778
2000 Social security contributions	**690**	**710**	**101**	**8 453**	**1 286**	**1 815**	**1 378**	**991**	**1 359**	**1 541**
2100 Employees	567	1	98	8 209	1 057	900	826	684	751	736
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	438	355	402	428
Contr. to pension funds from officials in non-profit institutions	0	0	96	485	502	450	388	328	349	308
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	123	709	3	244	229	914	552	308	609	806
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	542	305	601	802
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	10	3	8	4
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**	**5 894**	**6 534**	**4 203**	**6 615**
4000 Taxes on property	**1 691**	**9 806**	**16 269**	**20 738**	**31 556**	**33 533**	**39 169**	**46 352**	**45 629**	**47 605**
4100 Recurrent taxes on immovable property	1 029	5 676	8 891	13 565	18 996	24 161	28 085	30 567	31 581	32 432
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	24 707	27 433	28 440	29 270
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	364	333	332	332
Municipal duty on buildings (residential)	0	195	335	381	757	814	599	556	567	575
Municipal duty on buildings (business)	25	366	1 165	1 560	2 244	3 269	2 416	2 245	2 242	2 255
4110 Households	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	5 177	8 571	6 676	6 616
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	5 907	7 214	7 372	8 557
Stamp duties	214	2 243	2 829	4 125	8 574	5 695	5 879	7 165	7 313	8 500
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	28	49	59	57
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**	**304 823**	**333 822**	**339 569**	**358 198**
5100 Taxes on production, sale, transfer, etc.	8 239	60 545	123 645	197 991	267 325	254 303	281 109	308 401	314 887	334 358
5110 General taxes	2 139	37 727	80 650	121 955	174 639	171 583	191 479	223 180	231 650	251 166
5111 Value added taxes	2 139	37 727	72 120	121 955	174 639	171 583	191 479	223 180	231 650	251 166
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	89 630	85 221	83 237	83 192
5121 Excise duties	5 466	20 473	38 339	68 977	82 861	74 032	81 893	76 758	75 482	74 371
Duty on petrol	1 016	3 713	5 637	10 005	9 154	8 029	7 348	7 658	7 055	7 367
Motor vehicle registration duty	818	2 989	7 917	13 858	24 289	13 586	17 988	20 307	18 683	16 381
Cigarettes and tobacco duties	1 469	4 472	6 516	7 489	7 201	8 283	7 658	7 830	8 809	9 149
Duties on cigars, cheroots and cigarillos	234	220	128	80	40	32	113	46	51	52
Sale of revenue labels	0	3	10	13	13	5	4	0	0	0
Sales duties on chocolate and sugar	254	331	801	1 205	1 289	1 470	2 156	2 191	2 285	2 410
Raw material duty on chocolate and sugar	11	14	54	60	93	144	187	94	0	0
Special tax on chocolate and sugar	0	2	13	76	46	51	103	93	121	109
Duty on ice-cream	33	58	135	168	180	201	297	356	408	393
Duty on coffee	5	249	224	266	250	243	280	277	274	284
Duty on mineral water	68	195	466	505	418	383	0	0	0	0
Duty on beer	622	1 983	3 100	1 510	1 080	895	916	810	781	846
Duty on wine	122	611	1 448	1 166	1 032	1 071	1 764	1 664	1 803	1 822
Duty on spirits	412	1 432	1 982	1 756	1 213	1 028	1 201	1 205	1 179	1 330
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	86	42	38	33
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	0	0	0
Duty on electricity	0	1 222	4 317	7 430	8 665	10 195	11 501	11 178	11 203	11 693
Duty on certain oil products	0	1 719	2 938	6 757	8 549	8 623	9 347	9 971	9 467	10 171
Duty on certain retail containers	0	100	397	594	727	706	316	244	132	146
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	148	163	183	200
Duty on disposable tableware	0	0	72	65	126	120	138	140	267	303
Duty on insecticides, herbicides, etc.	0	0	13	366	449	466	598	590	563	614
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	2 255	1 766	1 600	1 797
Other duties on goods and services	5	186	20	53	147	189	186	178	136	127
Duty on waste	0	0	404	1 025	1 225	51	130	120	158	193
Duty on CFC	0	0	27	0	53	56	65	45	41	52
Duty on CO2	0	0	0	4 883	5 108	5 822	3 652	3 565	3 306	3 502
Duty on cigarette paper	0	0	0	68	32	28	38	32	30	28
Duty on rechargeable Ni-Cd batteries	0	0	0	21	17	4	2	1	1	1
Duty on piped water	0	0	0	1 357	1 371	1 334	1 688	1 673	1 687	1 704

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Duty on carrier bags made of paper, plastic, etc.	0	0	0	178	210	201	208	166	324	307
Duty on tires	0	0	0	29	45	62	57	47	56	54
Duty on sulphur	0	0	0	165	108	48	42	33	35	38
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	3 160	2 781	2 784	2 934
Duty on nitrogen	0	0	0	30	27	26	17	14	15	22
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	11	0	0	17
Duty on PVC and phathalates	0	0	0	31	42	23	19	0	0	17
Duty on lead accumulators	0	0	0	14	0	0	0	0	0	0
Duty on mineral phosphorus	0	0	0	0	51	51	52	25	0	0
Surcharge on alcoholic soft drinks	0	0	0	0	17	26	33	0	0	0
Duty on nitrogen oxides	0	0	0	0	0	212	820	152	155	165
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	7 302	1 301	1 853	114
Duty on nicotine products etc.	..	..	..	..	..	..	..	..	..	..
Energy producers payback in relation to extraordinary high energy prices	..	..	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	16	183	404	1 402	1 648	1 481	1 230	1 989	1 574	1 631
5123 Customs and import duties	556	1 113	1 849	2 325	3 282	3 242	3 285	3 129	3 089	3 713
Customs duties	0	1 032	1 779	2 325	3 282	3 242	3 285	3 129	3 089	3 713
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	3 189	3 346	3 092	3 476
Sales tax on gambling stakes races	17	28	20	12	18	16	14	0	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	1 529	1 478	1 444	1 421
Duty on insurance on pleasure boats	0	13	57	66	100	122	126	93	104	105
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	200	198	132	117
Passenger duty	0	0	0	477	6	0	0	0	0	0
Duty on the Danish State Lottery	0	0	0	16	35	41	44	44	45	45
Duty on slot machines	0	0	0	0	858	656	618	569	414	328
Duty on gambling	0	0	0	0	0	0	397	490	459	681
Duty on online casinos	0	0	0	0	0	0	261	475	495	780
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	33	0	0	0
Duty paid to ECSC	..	4	5	0	0	0	0	..	..	..
Sugar storing duty	..	83	113	62	0	0	0	..	..	..
Duty on the production of sugar	..	81	145	249	-26	33	33	..	..	..
Duty on milk co-reponsibility levy	..	109	255	0	0	0	0	..	..	..
Grain co-reponsibility levy	..	0	319	0	0	0	0	..	..	..
Restructuring scheme for EU sugar system	..	0	0	0	397	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	16 537	16 099	15 076	13 864
5210 Recurrent taxes	488	2 893	4 410	7 468	14 088	14 731	16 171	14 859	13 836	12 624
5211 Paid by households: motor vehicles	199	1 874	2 922	5 485	7 105	7 614	8 136	7 298	7 177	7 216
Weight duty automobiles	199	1 874	2 922	5 318	6 954	7 467	7 859	7 048	6 917	6 955
Recycling fee on cars	0	0	0	167	151	147	277	251	259	261
5212 Paid by others: motor vehicles	287	1 014	1 441	1 919	3 125	2 980	3 483	3 935	3 908	4 085
Weight duty automobiles	287	1 014	1 441	1 612	2 652	2 611	3 088	3 416	3 352	3 514
Road charges	0	0	0	307	473	370	395	519	555	571
5213 Paid in respect of other goods	2	5	47	64	3 858	4 137	4 552	3 626	2 752	1 323
5220 Non-recurrent taxes	0	0	0	0	0	0	365	1 240	1 240	1 241
5300 Unallocable between 5100 and 5200	0	0	1 575	3 368	4 724	4 948	7 177	9 322	9 606	9 976
6000 Other taxes	**0**	**0**	**0**	**391**	**190**	**206**	**320**	**289**	**258**	**278**
6100 Paid solely by business	..	..	..	391	190	206	320	289	258	278
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	3 285	3 129	3 089	3 713
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	..	4 960	4 228	3 099	3 026	3 026
Tax expenditure component	..	..	..	..	..	4 712	4 016	2 944	2 875	2 874
Transfer component	..	..	..	..	..	248	211	155	151	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**	**957 281**	**1 094 118**	**1 107 430**	**1 218 551**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	4 016	2 944	2 875	2 874
Capital transfer for uncollected revenue	0	-1 374	-2 387	-1 917	-2 726	-3 475	-19 396	-10 370	-10 754	-8 927
Voluntary social security contributions	0	1 673	8 087	16 633	17 061	17 192	14 721	14 792	14 873	15 277
Miscellaneous differences	0	0	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	20 821	166 657	387 932	638 626	824 323	832 401	956 623	1 101 485	1 114 424	1 227 775
Imputed social contributions	0	5 958	4 592	6 223	5 693	5 356	4 067	3 227	3 094	3 026
National Accounts: Taxes and all social contributions	20 821	172 615	392 525	644 849	830 017	837 758	960 690	1 104 712	1 117 518	1 230 801

.. 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/106w7i

Table 5.10. Estonia: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	..	**1 919**	**5 082**	**4 894**	**6 874**	**9 298**	**9 134**	**10 536**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**1 919**	**5 047**	**4 870**	**6 840**	**9 239**	**9 084**	**10 462**
1000 Taxes on income, profits and capital gains	..	..	..	**476**	**1 197**	**970**	**1 607**	**2 041**	**2 102**	**2 627**
1100 Of individuals	..	..	..	421	936	776	1 182	1 532	1 652	2 146
1110 On income and profits	..	..	..	421	936	776	1 182	1 532	1 652	2 146
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	55	261	194	424	509	450	481
1210 On profits	..	..	..	55	65	35	38	94	82	96
1220 On capital gains	..	..	..	0	196	159	386	416	368	386
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
2000 Social security contributions	..	..	..	**674**	**1 683**	**1 879**	**2 300**	**3 256**	**3 331**	**3 652**
2100 Employees	..	..	..	0	28	116	99	136	139	150
2110 On a payroll basis	..	..	..	..	28	116	99	136	139	150
2120 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2200 Employers	..	..	..	662	1 635	1 742	2 181	3 101	2 974	3 280
2210 On a payroll basis	..	..	..	662	1 635	1 742	2 181	3 101	2 974	3 280
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	12	21	21	20	20	217	221
2310 On a payroll basis	..	..	..	12	21	21	20	20	217	221
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**	**58**	**58**	**58**	**59**
4100 Recurrent taxes on immovable property	..	..	..	24	35	51	58	58	58	59
Land tax	..	..	..	24	35	51	58	58	58	59
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**	**2 909**	**3 943**	**3 643**	**4 198**
5100 Taxes on production, sale, transfer, etc.	..	..	..	723	2 099	1 938	2 829	3 725	3 438	3 994
5110 General taxes	..	..	..	521	1 423	1 263	1 873	2 483	2 439	2 877
5111 Value added taxes	..	..	..	520	1 423	1 257	1 873	2 483	2 439	2 877
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	956	1 243	999	1 117
5121 Excise duties	..	..	..	183	577	619	869	1 128	897	981
Alcohol	..	..	..	62	153	154	207	225	211	223
Tobacco	..	..	..	36	134	91	183	231	231	242
Fuel	..	..	..	76	290	343	444	638	437	507
Motor vehicle	..	..	..	9	0	0	0	0	0	0
Package	..	..	..	0	0	0	1	0	0	0
Fur	..	..	..	0	0	0	0	0	0	0
Electricity	..	..	..	0	0	31	34	34	18	8
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	2	35	24	34	52	42	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	..	..	..	17	64	33	53	62	60	73
Gambling tax	..	..	..	7	30	21	23	30	28	33
Advertising tax	..	..	..	1	3	2	4	6	5	7
Postal service payment	..	..	..	0	0	0	0	0	0	0
Liquid fuel stockpiling fee	..	..	..	0	2	5	5	5	4	5
Contributions to the Guarantee Fund	..	..	..	9	29	5	20	21	23	28
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	2015	2019	2020	2021
5200 Taxes on use of goods and perform activities	..	..	..	22	68	55	80	217	204	204
5210 Recurrent taxes	..	..	..	22	68	55	73	77	61	62
Car registration fee	..	..	..	2	5	4	7	8	6	8
Heavy vehicle tax	..	..	..	0	4	4	5	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	61	64	50	49
Business and professional licenses	..	..	..	3	2	1	1	4	4	5
Pollution fee	..	..	..	10	44	31	44	44	29	25
Specific use of water	..	..	..	4	9	13	13	13	14	14
Fees for closure of roads, streets and squares	..	..	..	0	1	1	2	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	7	140	143	142
Revenue from the sale of emission permits	..	..	..	..	..	..	7	140	143	142
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	34	52	42	62
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	7	8	12
Total tax revenue on cash basis	**..**	**..**	**..**	**1 907**	**5 003**	**4 921**	**6 848**	**9 195**	**9 204**	**10 426**
Total tax revenue on accrual basis	**..**	**..**	**..**	**1 919**	**5 082**	**4 894**	**6 874**	**9 298**	**9 134**	**10 536**
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	6 874	9 298	9 134	10 536
Imputed social contributions	..	..	..	4	20	30	49	73	86	95
National Accounts: Taxes and all social contributions	..	..	..	1 922	5 102	4 924	6 923	9 371	9 220	10 631

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

StatLink https://stat.link/t6ql3a

Table 5.11. Finland: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**1 362**	**11 895**	**39 052**	**62 435**	**77 447**	**76 315**	**92 003**	**101 439**	**99 610**	**108 314**
Total tax revenue exclusive of taxes collected for the EU	**..**	**..**	**39 052**	**62 296**	**77 247**	**76 163**	**91 760**	**101 036**	**99 201**	**107 839**
1000 Taxes on income, profits and capital gains	**564**	**4 654**	**15 323**	**26 910**	**30 358**	**27 104**	**32 371**	**35 470**	**34 962**	**39 115**
1100 Of individuals	453	4 248	13 562	19 118	23 396	22 545	27 824	29 401	29 873	32 270
1110 On income and profits	453	4 234	13 520	19 118	23 396	22 545	27 824	29 401	29 873	32 270
Tax on income	125	1 827	5 917	9 036	9 086	6 465	9 138	9 986	9 360	11 417
The final withdrawal tax on interest income	0	0	0	92	254	205	110	39	36	26
Communal tax	279	2 376	7 603	9 990	14 056	15 875	18 576	19 376	20 477	20 827
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	4 547	6 069	5 089	6 845
1210 On profits	111	405	1 761	7 792	6 962	4 559	4 547	6 069	5 089	6 845
Tax on income	72	202	1 001	4 758	5 298	2 972	2 761	4 151	2 933	3 797
Communal tax	36	187	699	2 900	1 541	1 471	1 668	1 918	2 156	3 048
Church tax	3	16	61	134	123	116	118	0	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**	**26 639**	**28 295**	**27 326**	**30 186**
2100 Employees	1	394	1 152	2 926	4 050	4 710	6 364	8 546	8 553	9 133
For employment pension schemes	1	10	23	2 120	2 950	3 386	4 714	6 078	6 239	6 546
For unemployment schemes	0	0	0	435	369	267	489	1 379	1 072	1 239
2110 On a payroll basis	..	10	23	2 565	3 319	3 653	5 203	7 457	7 311	7 785
2120 On an income tax basis	..	384	1 129	361	731	1 057	1 161	1 089	1 242	1 348
National pension contributions	..	251	502	2	0	0	0	0	0	0
National health insurance contributions	..	133	627	359	731	1 057	1 161	1 089	1 242	1 348
2200 Employers	93	2 230	8 127	11 571	15 715	16 041	18 232	17 778	16 704	18 890
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	1 662	694	1 197	1 445
For unemployment schemes	3	106	206	1 143	1 346	1 377	1 676	1 260	1 006	1 172
For employment pension schemes	50	1 195	5 627	8 023	11 896	13 074	14 894	15 824	14 501	16 273
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	18 232	17 778	16 704	18 890
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	2 043	1 971	2 069	2 163
For employment pension schemes	..	84	394	576	817	932	1 269	1 245	1 241	1 246
2310 On a payroll basis	..	84	394	576	817	932	1 269	1 245	1 241	1 246
2320 On an income tax basis	..	68	339	683	802	965	774	726	828	917
National pension contributions	..	43	151	5	0	0	0	0	0	0
National health insurance contributions	..	25	188	678	802	965	774	726	828	917
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**	**3 017**	**3 477**	**3 569**	**3 788**
4100 Recurrent taxes on immovable property	0	0	76	570	855	1 169	1 603	1 871	1 950	1 960
4110 Households	..	..	46	273	405	576	733	860	899	904
4120 Others	..	..	30	297	450	593	870	1 011	1 051	1 056
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	631	749	797	826
4310 Estate and inheritance taxes	3	21	121	307	384	324	528	612	650	662
4320 Gift taxes	1	5	25	61	75	63	103	137	147	164
4400 Taxes on financial and capital transactions	27	170	707	401	698	531	783	857	822	1 002
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	783	857	822	1 002
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**	**29 895**	**34 146**	**33 680**	**35 117**
5100 Taxes on production, sale, transfer, etc.	570	4 158	12 555	17 781	22 953	23 642	28 836	32 667	32 224	33 680
5110 General taxes	251	2 062	7 519	10 869	15 207	15 533	18 974	21 974	22 005	23 551

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5111 Value added taxes	251	2 062	7 519	10 869	15 207	15 533	18 974	21 974	22 005	23 551
Value added taxes	251	2 062	7 519	9 616	13 657	13 691	16 680	18 929	18 802	20 226
VAT repayments of local government	0	0	0	849	1 550	1 842	2 294	3 045	3 203	3 325
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	9 862	10 693	10 219	10 129
5121 Excise duties	183	1 615	3 813	5 613	6 013	6 286	7 678	8 118	8 006	7 834
Excise on tobacco products	52	206	473	561	622	655	885	1 019	1 054	1 019
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	250	180	209	221
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	4 054	4 294	4 253	4 272
Excise on motor cars	28	238	697	1 059	1 217	941	882	886	713	515
Tax on alcoholic beverages	29	353	813	1 239	1 016	1 279	1 356	1 483	1 521	1 543
Levies on pharmacy	2	16	46	85	113	122	165	188	198	202
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	43	43	40	44
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	24	7	2	0
Oil waste levy	0	0	4	3	4	4	4	4	0	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	14	16	18
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	187	174	205
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	187	174	205
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	2 017	2 388	2 039	2 090
Net revenue of betting	8	94	328	704	807	874	967	1 099	746	819
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	11	11	11	12
Tax on waste	0	0	0	33	56	42	32	3	7	3
Rail tax	0	0	0	0	18	18	6	0	0	0
Tax on insurance premiums	0	58	263	337	509	584	777	789	820	848
Tax on lottery prizes	0	0	0	80	135	144	222	217	163	67
Tax on telecommunications	0	0	0	0	0	0	0	0	0	0
Bank tax	0	0	0	0	0	0	-74	-3	-2	-1
Contributions to the Resolution Fund	..	..	0	0	0	0	76	216	235	270
Contributions to the Deposit Guarantee Fund	..	..	0	0	0	0	0	56	59	72
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	0	0	0
Sugar levy	..	..	..	9	1	1	1	..	..	..
Steel and coal levy	..	..	..	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	2015	2019	2020	2021
5200 Taxes on use of goods and perform activities	8	44	156	440	671	765	1 059	1 479	1 456	1 437
5210 Recurrent taxes	8	44	156	423	637	725	960	1 189	1 208	1 170
5211 Paid by households: motor vehicles	0	2	5	165	486	541	748	949	965	938
5212 Paid by others: motor vehicles	7	32	135	235	126	150	182	201	203	196
5213 Paid in respect of other goods	1	10	16	23	25	34	30	39	40	36
Dog licenses	1	2	4	5	3	2	1	0	0	0
Hunting and fishing licenses	1	7	12	17	17	24	22	27	28	27
Seamens welfare and rescue levy	0	0	0	1	1	1	0	0	0	0
Nuclear energy research levy	0	0	0	0	4	7	7	12	12	9
5220 Non-recurrent taxes	0	0	0	17	34	40	99	290	248	267
Vehicle registration tax	..	..	..	17	34	40	36	27	27	29
Income from auction of emission allowances	..	..	..	0	0	0	63	263	221	238
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**	**81**	**51**	**73**	**108**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	21	50	30	69	69	81	51	73	108
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	130	199	151	166	187	174	205
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	76	216	235	270
Total tax revenue on cash basis	**1 362**	**11 895**	**39 396**	**61 638**	**77 110**	**76 176**	**91 846**	**101 219**	**98 048**	**107 070**
Total tax revenue on accrual basis	**..**	**..**	**39 052**	**62 435**	**77 447**	**76 315**	**92 003**	**101 439**	**99 610**	**108 314**
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	303	246	235	261
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	92 306	101 685	99 845	108 575
Imputed social contributions	..	513	688	30	0	0	0	..	..	..
National Accounts: Taxes and all social contributions	..	12 670	40 372	62 701	77 675	76 569	92 306	101 685	99 845	108 575

.. 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/v0uj5k

Table 5.12. France: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**25 776**	**178 576**	**433 771**	**645 528**	**831 226**	**846 318**	**1 002 131**	**1 098 902**	**1 058 872**	**1 136 931**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**643 655**	**829 411**	**844 346**	**999 064**	**1 094 291**	**1 053 818**	**1 131 336**
1000 Taxes on income, profits and capital gains	**4 095**	**30 019**	**69 649**	**160 363**	**197 939**	**191 085**	**234 532**	**282 086**	**277 082**	**302 034**
1100 Of individuals	2 736	20 734	46 272	115 885	141 405	144 165	188 357	227 806	223 271	238 609
1110 On income and profits	2 723	20 674	46 252	115 884	141 405	144 165	188 357	227 806	223 271	238 609
Tax on individual income	..	18 207	39 237	49 548	48 597	49 575	72 750	77 681	75 920	81 482
Tax on non business profits	..	51	189	293	559	446	927	979	694	981
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	113 065	135 098	131 852	138 116
Flat-rate tax on precious metals	..	70	58	47	37	52	71	104	79	94
Tax on multiple wages	..	7	20	38	0	0	0	0	0	0
Solidarity levy	..	0	2 207	5	0	82	0	10 537	10 292	11 557
Others	..	6	571	0	8	38	1 544	3 407	4 434	6 379
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	46 175	54 280	53 811	63 425
1210 On profits	1 358	9 158	23 117	44 478	56 534	46 920	46 175	54 280	53 811	63 425
Corporations' tax (excluding tax credits to reduce or remove the taxation)	..	8 524	20 804	39 755	51 063	39 095	39 579	48 670	49 942	58 403
3% tax on dividends	..	0	0	0	0	0	2 165	0	0	0
Tax on financial assets	..	487	1 333	1 460	3 492	5 952	3 325	4 339	1 575	3 395
Precount on distributed profits (exceptional levy of 25% since 2005)	..	36	247	1 135	88	28	4	-131	0	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	971	1 240	1 171	1 042
Annual flat-rate tax	..	111	658	1 484	1 656	599	4	1	1	1
Exceptionnal levies on insurances	..	0	61	55	64	94	127	161	1 122	584
Inframarginal rent caps on electricity production	..	..	..	..	..	..	..	..	..	..
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**	**370 375**	**363 817**	**348 335**	**374 574**
2100 Employees	1 701	19 851	57 347	57 686	76 815	78 268	93 767	87 940	84 244	90 835
Actual cotisations	0	19 851	57 347	57 686	76 815	78 268	93 767	87 940	84 244	90 835
2110 On a payroll basis	0	0	0	57 686	76 815	78 268	93 767	87 940	84 244	90 835
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	248 173	247 437	236 893	255 092
Actual cotisations	0	50 742	118 079	159 476	208 688	219 687	248 173	247 437	236 893	255 092
2210 On a payroll basis	0	0	0	159 476	208 688	219 687	248 173	247 437	236 893	255 092
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	28 435	28 440	27 198	28 647
Actual cotisations	..	5 642	15 714	14 713	22 160	25 861	28 435	28 440	27 198	28 647
2310 On a payroll basis	0	0	0	14 713	22 160	25 861	28 435	28 440	27 198	28 647
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**	**34 574**	**43 522**	**43 656**	**46 362**
Tax on wages	0	2 413	5 208	7 583	10 272	11 440	13 165	13 533	14 537	15 380
Corporate social contributions	0	0	0	0	0	657	5 019	5 251	5 428	5 137
Apprenticeship tax	0	172	101	102	964	1 130	1 436	3 758	0	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	1 479	841	798	865
Tax on vocational training	0	236	30	97	19	13	17	5 447	8 442	9 092
Tax benefitting the FNAL: ACOSS (employer contributions)	0	120	754	1 506	2 412	2 465	2 929	2 855	2 978	3 647
Tax benefitting the transports union	0	731	1 600	3 786	5 738	6 344	7 842	9 402	9 185	9 795
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	415	331	283	312
Others	0	0	159	851	100	81	27	26	11	17
Taxes benefitting the national solidarity fund for autonomy (CNSA)	0	0	0	0	1 860	1 917	1 891	2 049	1 993	2 114
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	354	29	1	3
4000 Taxes on property	**1 105**	**8 591**	**27 434**	**44 070**	**65 318**	**70 613**	**89 311**	**94 802**	**91 679**	**95 743**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
4100 Recurrent taxes on immovable property	506	5 358	14 808	27 340	39 875	47 589	57 431	57 572	54 847	51 085
4110 Households	198	4 454	11 493	20 186	30 584	36 480	43 861	42 235	39 231	36 923
Council tax	0	2 306	5 100	8 366	12 433	15 254	18 424	13 928	10 456	7 312
Tax on real-estate properties	0	1 034	4 040	8 460	11 983	14 403	17 557	19 936	20 309	20 802
Waste collection tax	0	534	1 219	3 103	5 117	5 699	6 567	7 027	7 155	7 449
Tax on non-developped land	0	506	979	172	851	919	980	998	1 001	1 011
Chamber of Agriculture tax	0	0	0	53	59	61	61	56	55	55
Street-cleaning tax	0	0	0	68	74	75	109	112	111	115
Other taxes	0	74	156	-36	67	69	163	178	144	179
4120 Others	308	904	3 315	7 154	9 291	11 109	13 570	15 337	15 616	14 162
Tax on real-estate properties	0	759	3 032	6 256	9 054	10 865	13 246	15 039	15 321	13 871
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	242	222	219	219
Other taxes	0	0	0	0	0	0	82	76	76	72
4200 Recurrent taxes on net wealth	0	0	2 615	2 440	4 390	4 461	5 224	2 054	1 999	2 084
4210 Individual	..	..	938	2 440	4 390	4 461	5 224	2 054	1 999	2 084
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	12 317	15 252	15 039	18 624
4310 Estate and inheritance taxes	140	875	3 490	5 508	7 853	6 862	10 690	12 311	12 578	14 772
Inheritance taxes	0	861	3 453	5 428	7 794	6 806	10 540	12 208	12 527	14 646
Various receipts and tax fines	0	14	37	80	59	56	150	103	51	126
4320 Gift taxes	5	135	634	1 399	1 057	876	1 627	2 941	2 461	3 852
Donations	0	113	568	1 399	1 057	876	1 627	2 941	2 461	3 852
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	14 339	19 924	19 794	23 950
Debts, annuities, officies	0	30	209	279	443	279	335	428	322	385
Business assets	0	253	518	199	268	154	132	159	159	148
Tangible movable assets	0	14	18	0	0	1	1	0	0	0
Properties and real property rights	0	63	4	2	2	3	1	0	0	0
Agreements and civil acts between companies	0	95	218	4	5	8	7	0	0	1
Various receipts and tax fines	0	35	60	367	179	253	6	15	3	13
Judicial and extra-judicial documents	0	6	10	0	0	0	0	0	0	0
Land registration tax	0	781	38	68	130	140	770	1 034	991	1 175
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	917	906	1 290	1 204
Additional registration taxes	0	679	4 002	5 339	10 396	9 567	11 618	16 844	16 549	20 406
Other taxes and receipts	0	5	44	718	449	420	552	538	480	618
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**	**261 968**	**302 425**	**285 607**	**307 375**
5100 Taxes on production, sale, transfer, etc.	9 676	52 719	119 201	163 520	202 109	215 844	251 793	290 464	274 375	295 969
5110 General taxes	5 994	37 760	81 341	110 296	142 033	151 565	169 913	194 261	182 045	197 435
5111 Value added taxes	5 173	37 282	79 972	107 511	137 137	136 129	152 550	174 894	162 577	185 784
VAT (general budget)	0	36 895	78 902	103 054	136 927	135 578	151 680	173 953	161 537	184 731
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	381	406	407	409
Value added taxes on subsidies	0	0	0	0	72	221	489	535	633	644
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	17 363	19 367	19 468	11 651
Social solidarity contribution	..	477	1 369	2 784	4 896	5 090	4 390	3 899	4 107	3 664
Contributions on the value added of the corporations	..	..	..	0	0	10 346	12 973	15 191	14 986	7 519
Tax on digital services	..	..	..	0	0	0	0	277	375	468
5120 Taxes on specific goods and services	3 682	14 960	37 860	53 225	60 076	64 279	81 880	96 203	92 330	98 534
5121 Excise duties	2 775	11 013	26 834	39 850	44 013	45 770	56 660	64 796	61 310	65 361
Excise tax on energy products	0	7 136	17 476	23 493	24 318	23 577	26 238	31 438	27 018	30 322
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	501	572	533	565
Taxes on alcohol	0	1 238	1 593	3 025	484	2 482	2 956	2 900	2 909	3 050
Taxes on beer and mineral water	0	58	91	20	409	538	931	1 114	1 048	1 096
Other taxes and receipts	0	136	38	19	2 169	100	110	76	61	64
Taxes on tobaccos and matches	0	1 188	2 989	7 965	9 659	11 083	12 318	13 682	15 416	15 332
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

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Tax on health protection and the organisation of meat markets	0	0	0	48	46	43	43	41	41	42
Tax on cereals	0	147	275	19	19	24	14	4	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	493	558	499	546
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	16	19	18	17
Tax on electricity and heating	0	426	1 340	1 061	2 990	3 717	8 703	9 955	9 434	9 573
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	2	0	0	1
Tax on meat	0	25	36	0	19	1	0	0	0	0
Tax on pollution, distribution, collection and extraction of water	0	217	609	1 624	1 821	1 763	2 268	2 237	2 175	2 317
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	126	64	95	76
Contribution of low voltage electric energy suppliers	0	0	0	183	322	324	375	378	376	377
ADEME tax	0	0	0	80	212	489	449	0	0	0
Dock dues	0	0	0	449	544	581	422	466	467	524
General tax on polluting activities	0	0	0	6	16	16	117	331	268	550
Tax on oil products	0	0	0	0	0	0	379	401	384	356
Other taxes	0	30	772	78	102	55	199	560	564	549
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	2 665	2 848	2 874	3 146
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	678	765	768	845
Other taxes	0	94	46	30	59	67	55	56	40	51
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
5126 Taxes on specific services	431	2 690	8 373	11 204	14 007	16 274	22 501	28 559	28 146	30 027
Levies on horse-race bets	0	446	545	502	719	626	446	421	362	395
Levies on gambling casinos	0	0	0	727	1 022	748	691	803	476	388
Levies on the French national lottery	0	200	702	1 305	1 982	1 800	2 118	2 593	2 107	2 706
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	10 386	11 407	12 205	12 514
Tax on leases	0	264	633	573	29	-5	0	0	0	1
Taxes on funerals	0	11	32	14	11	12	12	13	15	7
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	146	115	115	115
Tax on the use of inland waterways	0	0	0	104	157	169	183	176	167	175
Other various taxes	0	98	272	273	449	1 007	798	2 686	2 735	2 391
Taxes on entertainment	0	75	195	274	372	425	785	1 238	1 053	1 428
Insurances contributions to the guarantee funds	0	32	135	223	274	323	450	766	783	824
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	125	60	60	60
Tax on retail surfaces	0	114	258	678	604	604	932	992	1 000	991
Movie-making corporations contributions to the CNC	0	52	207	397	144	766	695	741	616	660
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	232	247	173	194
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	574	773	261	363

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Tax on systemic risk	0	0	0	0	0	0	591	29	28	28
CMU tax on mutual insurances	0	0	0	247	560	1 637	1 909	2 430	2 531	2 832
Major natural disasters prevention fund (FPRNM) tax	0	0	0	0	0	0	205	137	137	228
SRF Contributions collected for the EU	..	..	..	..	..	..	916	2 419	2 988	3 345
Other taxes	0	10	320	159	568	218	307	513	334	382
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	54	0	0	0
Co-responsibility tax on milk	0	48	119	0	0	0	0	..	..	..
Co-responsibility tax on cereals	0	0	520	0	0	0	0	..	..	..
European Coal and Steel Community levy	0	14	0	0	0	0	0	..	..	..
Collector of customs	0	9	24	0	0	0	0	..	..	..
Various taxes (local government)	0	0	0	0	0	0	0	..	..	..
Contributions on sugar	0	68	185	270	0	42	41	..	..	..
Sugar market fund tax	0	76	120	76	0	0	0	..	..	..
Other taxes	0	0	2	14	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	10 175	11 961	11 232	11 406
5210 Recurrent taxes	178	1 226	3 024	4 909	5 264	5 338	5 681	6 177	5 797	5 802
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	1 028	917	927	889
Tax on corporation vehicles	0	197	345	644	891	992	753	767	801	756
Tax on vehicles (central and local government)	0	348	741	636	668	277	275	150	126	133
5213 Paid in respect of other goods	72	136	702	3 503	3 705	4 069	4 653	5 260	4 870	4 913
Special tax on use of roads	0	0	0	420	526	539	574	640	530	615
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	255	252	269	233
Tax on electric pylons	0	1	66	128	183	213	231	272	283	290
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	38	38	38
Fees on radio frequencies use	0	0	0	191	280	275	187	270	360	321
Contribution to public broadcasting	..	..	..	2 099	2 255	2 472	3 012	3 147	3 048	3 098
Other taxes	0	75	493	404	461	152	357	641	342	318
5220 Non-recurrent taxes	47	372	1 010	1 791	2 832	3 455	4 494	5 784	5 435	5 604
Entry into service receipt	0	75	0	0	0	0	0	0	0	0
Carbon emission allowances	..	..	..	0	0	0	215	828	727	728
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	0	0	0	0
Building permit tax	0	146	263	305	848	1 252	1 839	2 164	2 048	2 176
Car registration tax	0	0	0	1 373	1 939	1 917	2 086	2 299	2 091	2 163
Tax on exceeding the density legal ceiling	0	38	270	38	45	82	52	0	0	0
Additional tax on car registration	0	0	0	0	0	186	302	493	569	537
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**	**11 371**	**12 250**	**12 513**	**10 843**
6100 Paid solely by business	678	5 480	14 060	22 398	27 219	9 235	11 365	12 227	12 491	10 825
National Institute of intellectual property (INPI) tax on services	0	43	67	115	156	165	193	231	234	129
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	649	813	848	934
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	253	200	201	190
Payments of industrial enterprises to the benefit of the FNE	0	4	240	204	33	10	0	0	0	0
Other taxes	0	98	50	1 127	3 721	1 078	1 269	1 046	999	1 018
(ANDA) and (ADAR) tax	0	0	0	32	0	0	0	0	0	0
Property contributions of the corporations	..	..	..	0	0	10 346	12 973	15 191	14 986	7 519
Flat-rate tax on network corporations	0	0	0	0	0	1 223	1 297	1 408	1 444	1 395
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	458	655	642	531
Employers' contribution on stock options	0	0	0	0	0	185	490	567	755	880
Tax on railway companies profit	0	0	0	0	0	0	400	226	226	0
6200 Other	3	0	0	1 686	8	6	6	23	22	18
Other taxes	0	..	..	1 686	8	6	6	23	22	18
Sectors accounts differential	0	..	..	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	1 513	1 657	1 752	1 932	2 027	2 066	2 250
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	916	2 419	2 988	3 345
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	0	7 663	10 761	8 041	8 473	7 848	6 566
Tax component	..	..	..	..	..	8 234	5 669	6 245	6 365	4 851
Transfer component	..	..	..	..	..	2 527	2 372	2 228	1 483	1 715
Non-wastable tax credits against 1210	..	..	..	457	1 860	6 655	18 618	26 885	18 209	15 504
Tax component	..	..	..	..	..	1 277	10 560	10 661	5 349	3 416
Transfer component	..	..	..	..	..	5 378	8 058	16 224	12 860	12 088
Non-wastable tax credits against 3000	..	..	..	0	0	0	0	578	0	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**	**995 462**	**1 100 141**	**1 047 573**	**1 129 599**
Total tax revenue on accrual basis	**..**	**..**	**..**	**645 528**	**831 226**	**846 318**	**1 002 131**	**1 098 902**	**1 058 872**	**1 136 931**
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	-6 676	-7 139	-7 266	-7 564
Waste collection tax	..	..	..	-3 103	-5 117	-5 699	-6 567	-7 027	-7 155	-7 449
Tax on electric pylons	..	..	..	0	0	0	0	0	0	0
Street-cleaning tax	..	..	..	-68	-74	-75	-109	-112	-111	-115
Difference in treatment of tax credits	..	..	..	0	0	9 511	16 229	17 484	11 714	8 267
Capital transfer for uncollected revenue	..	..	..	-3 372	-5 272	-5 413	-6 669	-4 761	-10 814	-7 332
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	1 005 015	1 104 486	1 052 506	1 130 302
Imputed social contributions	..	..	..	25 875	33 510	38 028	42 655	43 965	44 458	44 710
National Accounts: taxes and all social contributions	..	..	..	664 860	854 273	882 670	1 047 670	1 148 451	1 096 964	1 175 012

.. 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/17sdtn

Table 5.13. Germany: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**74 359**	**287 373**	**454 764**	**767 045**	**884 216**	**911 161**	**1 128 773**	**1 341 674**	**1 291 069**	**1 422 226**
Total tax revenue exclusive of taxes collected for the EU	..	..	**450 620**	**763 300**	**880 273**	**906 897**	**1 121 962**	**1 334 560**	**1 284 124**	**1 414 508**
1000 Taxes on income, profits and capital gains	**25 059**	**100 821**	**147 257**	**231 249**	**273 596**	**257 817**	**351 386**	**437 058**	**404 582**	**464 199**
1100 Of individuals	19 254	85 134	125 296	194 173	218 848	219 387	299 362	367 440	348 883	378 908
1110 On income and profits	19 254	85 134	125 296	194 173	218 848	219 387	299 362	367 440	348 883	378 908
Taxes on wages and salaries	8 558	57 039	90 801	135 733	146 365	145 202	194 116	236 649	228 375	240 448
Assessed income tax	7 567	18 813	18 672	12 225	25 341	31 346	48 902	63 781	59 447	72 289
Withholding tax on dividends	691	2 135	5 538	13 515	13 572	12 982	17 944	23 486	21 498	27 394
Supplementary tax	0	0	0	10 347	10 907	10 706	14 555	17 829	17 105	7 886
Enterprise tax	2 438	7 147	10 285	16 486	14 630	13 709	18 553	22 121	18 053	24 413
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	5 292	3 574	4 405	6 478
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	52 024	69 618	55 699	85 291
1210 On profits	5 806	15 686	21 961	37 076	54 748	38 430	52 024	69 618	55 699	85 291
Corporation tax	4 177	10 902	15 385	23 575	23 386	12 516	20 178	32 284	24 514	42 304
Supplementary tax	0	20	1	1 494	1 550	982	1 409	1 896	1 460	2 513
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	27 589	33 514	27 353	36 986
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	2 848	1 924	2 372	3 488
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**	**424 841**	**508 123**	**512 277**	**534 373**
2100 Employees	8 723	43 833	73 580	131 610	139 927	152 843	186 305	220 204	217 248	229 122
Payments by employees total	8 723	43 833	73 580	131 610	139 927	152 843	186 305	220 204	217 248	229 122
2110 On a payroll basis	..	..	..	131 610	139 927	152 843	186 305	220 204	217 248	229 122
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	196 679	238 355	244 779	253 498
Payments by employers total	10 693	52 985	86 659	147 410	151 094	165 476	196 679	238 355	244 779	253 498
2210 On a payroll basis	..	..	..	147 410	151 094	165 476	196 679	238 355	244 779	253 498
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	41 857	49 564	50 250	51 753
Payments total	460	1 841	10 210	20 420	29 729	36 001	41 857	49 564	50 250	51 753
2310 On a payroll basis	..	..	..	20 420	29 729	36 001	41 857	49 564	50 250	51 753
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**	**32 440**	**38 680**	**42 427**	**44 831**
4100 Recurrent taxes on immovable property	1 079	2 968	4 461	8 849	10 713	11 315	13 215	14 439	14 675	14 985
4110 Households	644	1 187	1 784	3 540	4 285	4 526	5 286	5 776	5 870	5 994
4120 Others	435	1 780	2 676	5 309	6 428	6 789	7 929	8 663	8 805	8 991
4200 Recurrent taxes on net wealth	2 530	4 362	6 213	433	5	2	1 686	1 466	1 517	1 758
4210 Individual	973	977	1 425	191	2	1	-1	0	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	1 687	1 466	1 517	1 758
General wealth tax	490	1 431	1 813	242	3	1	-1	0	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	0	14	21	30
Contribution to Deposit Protection Fund	0	0	0	0	0	0	1 688	1 452	1 496	1 728
4300 Estate, inheritance and gift taxes	162	520	1 545	2 982	4 203	4 405	6 290	6 986	8 657	9 775
4310 Estate and inheritance taxes	134	416	1 359	2 624	3 699	3 876	5 535	6 148	7 618	8 602
4320 Gift taxes	28	104	186	358	504	529	755	838	1 039	1 173
4400 Taxes on financial and capital transactions	542	1 564	3 103	5 241	6 952	5 290	11 249	15 789	17 578	18 313
Real property transfer tax	150	521	1 999	5 081	6 952	5 290	11 249	15 789	17 578	18 313
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**	**319 890**	**357 494**	**331 575**	**378 567**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5100 Taxes on production, sale, transfer, etc.	23 079	74 406	117 209	211 444	251 558	261 160	301 101	337 127	310 671	349 490
5110 General taxes	12 235	47 779	75 459	140 871	170 387	180 533	211 936	244 433	221 882	259 754
5111 Value added taxes	0	47 779	75 459	140 871	170 387	180 533	211 936	244 433	221 882	259 754
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	88 873	92 406	88 553	89 500
5121 Excise duties	8 213	20 566	31 158	57 224	63 780	63 438	65 332	66 187	63 192	62 823
Duty on mineral oils	3 798	10 917	17 701	37 826	38 877	39 601	39 605	40 837	37 703	37 191
Duty on power	0	0	0	3 356	6 439	6 167	6 560	6 696	6 569	6 730
Duty on tobacco	2 402	5 771	8 898	11 443	14 108	13 453	14 963	14 469	14 789	14 673
Duty on alcohol	771	1 986	2 162	2 151	2 169	2 049	2 075	2 116	2 098	2 208
Duty on beer	501	645	693	843	750	708	679	604	572	582
Duty on coffee	488	756	986	1 087	985	998	1 034	1 069	1 070	1 058
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	416	396	391	381
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	5 195	5 117	4 715	5 227
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	5 195	5 117	4 715	5 227
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	18 306	21 100	20 645	21 447
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	12 445	14 179	14 551	14 955
Fire insurance tax	33	124	200	288	319	326	413	482	510	537
Entertainment tax	55	44	140	267	210	376	881	997	746	433
Taxes on betting and gambling	204	655	1 046	1 801	1 702	1 412	1 711	1 974	2 043	2 332
Tax on electricity bills	0	956	2 792	0	0	0	0	0	0	0
Aviation tax	0	0	0	0	0	0	1 027	1 168	349	539
Gaming casinos levy	0	0	0	0	454	208	251	303	216	161
SRF Contributions	..	..	0	0	0	0	1 578	1 997	2 230	2 490
5127 Other taxes on internat. trade and transactions	0	0	4	5	1	2	2	2	1	2
5128 Other taxes	24	244	298	351	-29	30	38	0	0	1
Levies CECA	24	56	36	0	0	0	0	..	..	0
Cotisation sugar EU	0	112	224	351	-29	30	38	..	..	1
Levy on milk	0	75	38	0	0	0	0	..	..	0
5130 Unallocable between 5110 and 5120	0	0	0	0	352	340	292	288	236	236
Contributions to the German National Petroleum Stockpiling Agency	..	..	..	..	352	340	292	288	236	236
5200 Taxes on use of goods and perform activities	1 383	3 457	4 368	7 242	16 343	16 752	18 789	20 367	20 904	29 077
5210 Recurrent taxes	1 369	3 454	4 368	7 239	16 343	16 189	18 034	17 616	17 821	18 142
5211 Paid by households: motor vehicles	614	1 892	2 950	5 177	6 823	6 447	6 992	7 338	7 439	7 389
5212 Paid by others: motor vehicles	728	1 475	1 300	1 838	2 075	2 041	1 812	2 034	2 089	2 158
5213 Paid in respect of other goods	27	87	118	224	7 445	7 701	9 230	8 244	8 293	8 595
Dog taxes	24	75	101	198	240	258	322	370	380	401
Hunting and fishing taxes	4	13	17	26	23	19	10	8	8	7
Nuclear fuel tax	0	0	0	0	0	0	1 018	0	0	0
Licence fee (private households)	0	0	0	0	6 464	6 681	7 155	7 142	7 178	7 433
Licence fee (companies)	0	0	0	0	718	743	725	724	727	754
5220 Non-recurrent taxes	14	3	1	3	0	563	755	2 751	3 083	10 935
Non-recurrent taxes	..	..	0	0	..	0	0	0	0	0
CO2 emission certificates	..	..	0	0	..	563	755	2 751	3 083	10 935
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**	**216**	**319**	**208**	**256**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	172	172	160	165	96	100	216	319	208	256

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Memorandum items										
Customs duties collected on behalf of the EU	..	..	3 662	3 394	3 972	4 234	5 195	5 117	4 715	5 227
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	1 578	1 997	2 230	2 490
Taxes and compulsory social security contributions paid by EU civil servants	..	..	..	..	..	..	43	53	56	64
Taxes paid by EU civil servants: income taxes	..	..	..	..	..	..	22	27	29	33
Taxes paid by EU civil servants: compulsory social security contributions	..	..	..	..	..	..	21	26	27	31
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	38 356	43 602	45 475	41 951	45 153	51 861	52 038
Tax expenditure component	..	..	..	..	29 499	28 268	26 817	28 979	31 530	31 944
Transfer component	..	..	..	..	14 104	17 207	15 134	16 174	20 332	20 094
Non-wastable tax credits against 1210	..	..	..	962	804	802	200	44	-2	16
Tax expenditure component	..	..	..	..	348	326	120	40	0	16
Transfer component	..	..	..	..	456	474	80	6	-2	0
Total tax revenue on cash basis	**74 359**	**287 373**	**454 764**	**767 045**	**881 517**	**911 154**	**1 126 986**	**1 338 779**	**1 289 817**	**1 411 779**
Total tax revenue on accrual basis	**..**	**..**	**..**	**..**	**884 216**	**911 161**	**1 128 773**	**1 341 674**	**1 291 069**	**1 422 226**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	2 406	2 067	2 856	2 458	2 291	2 479
Several duties, administrative fees and other revenues	..	..	..	..	2 406	2 067	2 856	2 458	2 291	2 479
Taxes excluded from National Accounts	..	..	..	..	0	0	0	..	..	..
Difference in treatment of tax credits	..	..	..	..	12 623	9 230	5 619	5 607	7 167	6 336
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	..	..	..
Voluntary social security contributions	..	..	..	..	21 409	5 102	6 068	7 262	7 399	7 937
Miscellaneous differences	..	..	..	..	33 134	34 234	35 455	42 920	47 415	47 416
National Accounts: Taxes and actual social contributions	..	..	..	..	953 788	961 794	1 178 771	1 399 921	1 355 341	1 486 394
Imputed social contributions	..	..	..	..	29 509	32 687	34 542	40 061	41 379	42 265
National Accounts: Taxes and all social contributions	..	..	..	..	983 297	994 481	1 213 313	1 439 982	1 396 720	1 528 659

.. 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/d83gjc

Table 5.14. Greece: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**116**	**1 475**	**11 472**	**47 211**	**73 990**	**72 414**	**64 510**	**72 387**	**64 253**	**71 502**
Total tax revenue exclusive of taxes collected for the EU	**..**	**..**	**11 361**	**46 990**	**73 683**	**72 134**	**64 235**	**72 004**	**63 911**	**71 127**
1000 Taxes on income, profits and capital gains	**11**	**286**	**2 283**	**12 662**	**17 176**	**15 953**	**14 586**	**15 642**	**13 111**	**14 781**
1100 Of individuals	8	220	1 619	6 127	10 554	9 015	10 155	11 001	10 447	10 833
1110 On income and profits	8	220	1 619	6 102	10 500	8 948	10 047	10 855	10 359	10 705
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	108	146	88	128
1200 Corporate	2	56	631	5 625	5 304	5 717	3 800	4 071	1 999	3 245
1210 On profits	2	56	631	5 625	5 304	5 717	3 800	4 071	1 999	3 245
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	631	570	665	703
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**	**18 807**	**22 260**	**21 352**	**23 417**
2100 Employees	15	214	1 735	7 629	13 417	13 292	11 095	12 063	11 622	12 215
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	14	213	1 728	6 655	11 523	11 456	7 712	10 197	9 730	11 202
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**	**5 418**	**5 602**	**5 041**	**5 290**
4100 Recurrent taxes on immovable property	0	4	22	372	709	553	3 592	3 268	3 067	3 195
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	1 083	1 193	1 161	1 157
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	18	141	372	208	165	134	244	169	198
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	547	869	630	722
Stamp and transaction taxes	10	41	368	2 035	2 556	1 146	547	869	630	722
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	62	28	14	18
5000 Taxes on goods and services	**57**	**608**	**5 109**	**16 634**	**26 966**	**27 972**	**25 699**	**28 883**	**24 749**	**28 014**
5100 Taxes on production, sale, transfer, etc.	51	564	4 881	14 797	24 541	25 505	21 480	24 892	21 141	23 731
5110 General taxes	12	194	3 040	9 234	17 020	16 504	13 077	15 474	13 007	15 072
5111 Value added taxes	0	0	2 821	8 927	16 511	15 958	12 885	15 390	12 925	14 942
5112 Sales tax	9	185	123	0	0	0	0	0	0	0
5113 Other	2	9	96	307	509	546	192	84	82	130
Other taxes on goods and services	1	9	34	307	509	546	192	84	82	130
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	8 302	9 373	8 099	8 615
5121 Excise duties	20	165	1 372	4 069	5 876	7 567	6 929	7 215	6 349	6 878
Duty on tobacco products	8	45	357	1 769	2 657	2 712	2 365	2 207	2 081	2 148
Duty on alcohol and spirits	1	7	50	262	334	501	393	504	375	467
Duty on mineral oil	7	75	637	2 016	2 878	4 242	3 971	4 182	3 607	3 852
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	200	322	286	411
5122 Profits of fiscal monopolies	2	6	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5123 Customs and import duties	12	94	112	220	314	279	181	299	255	305
Import duties	11	90	111	220	314	279	181	299	255	305
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	27
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	1 192	1 859	1 495	1 405
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	101	45	35	44
5200 Taxes on use of goods and perform activities	6	44	228	1 320	2 169	1 682	3 217	3 258	2 945	3 625
5210 Recurrent taxes	5	24	219	1 320	2 169	1 682	3 217	3 258	2 945	3 625
Motor vehicle tax	5	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	23	210	281	598	825	780	819	789	801
5212 Paid by others: motor vehicles	..	0	8	735	1 182	272	207	301	240	296
5213 Paid in respect of other goods	0	1	1	304	389	585	2 230	2 138	1 916	2 528
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	1 002	733	663	658
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	181	299	255	284
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	92	84	87	91
Total tax revenue on cash basis	**116**	**1 475**	**11 472**	**45 979**	**72 429**	**73 083**	**63 210**	**71 533**	**62 172**	**69 344**
Total tax revenue on accrual basis	**..**	**..**	**..**	**47 211**	**73 990**	**72 414**	**64 510**	**72 387**	**64 253**	**71 502**
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	64 510	72 387	64 253	71 502
Imputed social contributions	..	..	..	2 055	3 952	4 952	5 615	4 394	4 086	3 856
National Accounts: Taxes and all social contributions	..	..	..	49 266	77 942	77 366	70 125	76 781	68 339	75 358

.. 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/ro3yjz

Table 5.15. Hungary: Details of tax revenue, 1965-2021

Million HUF

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	..	**5 132 570**	**10 098 955**	**10 121 687**	**13 519 622**	**17 308 702**	**17 425 190**	**18 644 189**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**5 132 570**	**10 055 315**	**10 096 033**	**13 479 897**	**17 244 422**	**17 361 695**	**18 571 374**
1000 Taxes on income, profits and capital gains	..	..	..	**1 247 420**	**2 539 389**	**2 093 830**	**2 425 958**	**3 045 893**	**3 165 880**	**3 011 837**
1100 Of individuals	..	..	..	954 698	1 838 563	1 764 082	1 824 671	2 457 567	2 543 593	2 254 979
1110 On income and profits	..	..	..	954 698	1 838 563	1 764 082	1 824 671	2 457 567	2 543 593	2 254 979
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	292 722	700 826	329 748	601 287	588 326	622 287	756 858
Corporate income tax	..	..	..	292 722	510 781	323 370	539 777	534 518	549 822	674 002
Research and development fund levy	..	..	..	0	0	0	0	0	0	0
Financial institutions' special tax	..	..	..	0	10 890	21 618	19 902	8 253	8 842	5 580
Separate tax for companies	..	..	..	0	178 598	-32 390	0	0	0	0
Medicine tax	..	..	..	0	558	163	0	0	0	0
Energy corporations' special tax	..	..	..	0	0	16 987	41 608	45 555	63 623	77 276
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**	**4 433 464**	**5 545 481**	**5 364 400**	**5 781 772**
2100 Employees	..	..	..	275 323	941 682	1 112 583	1 770 923	2 771 550	2 813 766	3 165 758
Pensions	..	..	..	150 585	336 855	537 556	969 908	1 481 874	1 539 523	1 731 635
Health	..	..	..	81 874	513 633	467 208	656 147	1 003 683	1 046 999	1 181 988
Unemployment	..	..	..	42 864	91 194	107 819	144 868	285 993	227 244	252 135
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	1 213 190	2 402 941	2 043 771	2 637 330	2 745 966	2 521 328	2 586 060
Pensions	..	..	..	734 456	1 508 490	1 800 864	2 235 536	1 961 423	1 781 571	1 825 221
Health	..	..	..	385 019	693 705	169 202	398 618	783 108	738 365	759 343
Unemployment	..	..	..	93 715	200 746	73 705	3 176	1 435	1 392	1 496
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	25 211	27 965	29 306	29 954
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	**183 430**	**82 068**	**113 689**	**241 750**	**494 906**	**501 292**	**598 599**
Rehabilitation contribution	..	..	..	2 184	13 559	56 004	67 460	102 990	107 943	113 893
Training levy	..	..	..	13 186	36 612	47 083	96 427	145 280	140 481	162 361
Wage guarantee contribution	..	..	..	0	0	0	0	0	0	0
Communal tax on enterprises	..	..	..	1 192	1 261	1 170	0	0	0	0
Health contribution	..	..	..	166 869	20 427	0	0	0	0	0
Medicine tax	..	..	..	0	10 209	9 431	10 283	10 179	9 543	8 574
Tax on home-workers	..	..	..	0	0	1	29	24	20	19
Lump sum tax for small taxpayers	..	..	..	0	0	0	55 409	161 207	158 736	197 020
Small business tax	..	..	..	0	0	0	12 142	75 226	84 569	116 732
4000 Taxes on property	..	..	..	**89 024**	**202 711**	**312 059**	**437 329**	**446 471**	**507 379**	**482 670**
4100 Recurrent taxes on immovable property	..	..	..	30 810	72 071	92 525	200 906	221 441	224 590	235 959
Land tax	..	..	..	0	0	0	0	0	0	0
Building tax	..	..	..	22 262	54 556	71 025	111 963	127 594	130 529	137 766
Development land tax	..	..	..	3 099	6 900	9 861	19 102	24 095	26 168	28 324
Communal tax on recreational howes	..	..	..	893	1 412	1 515	26	0	0	0
Communal tax on households	..	..	..	4 557	9 069	10 124	13 451	14 566	14 770	15 047
Luxury tax	..	..	..	0	134	0	0	0	0	0
Public utility tax	..	..	..	0	0	0	55 906	54 509	52 502	54 127
Community tax	..	..	..	0	0	0	458	677	621	695
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
4200 Recurrent taxes on net wealth	..	..	..	0	0	135 652	135 661	44 894	108 104	52 308
Surtax payable by financial institutions	..	..	..	..	..	135 652	135 661	44 894	108 104	52 308
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	5 460	13 175	6 264	7 373	11 428	9 493	9 132
4310 Estate and inheritance taxes	..	..	..	4 020	10 775	4 243	6 230	9 758	8 026	7 255
Inheritance tax-local	..	..	..	2 010	4 658	1 858	0	0	0	0
Inheritance tax-central	..	..	..	2 010	6 117	2 385	6 230	9 758	8 026	7 255
4320 Gift taxes	..	..	..	1 440	2 400	2 021	1 143	1 670	1 467	1 877
Gift tax-local	..	..	..	720	1 038	885	0	0	0	0
Gift tax-central	..	..	..	720	1 363	1 136	1 143	1 670	1 467	1 877
4400 Taxes on financial and capital transactions	..	..	..	52 754	117 465	77 618	93 389	168 708	165 192	185 271
Property transfer tax-local	..	..	..	26 349	50 783	33 990	0	0	0	0
Property transfer tax-central	..	..	..	26 405	66 682	43 628	93 389	168 708	165 192	185 271
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**	**5 936 435**	**7 742 057**	**7 863 946**	**8 790 416**
5100 Taxes on production, sale, transfer, etc.	..	..	..	2 052 712	3 751 218	4 272 312	5 798 298	7 524 731	7 645 017	8 550 634
5110 General taxes	..	..	..	1 340 572	2 622 027	3 010 781	4 099 741	5 527 475	5 632 941	6 420 284
5111 Value added taxes	..	..	..	1 153 750	2 013 271	2 325 608	3 309 540	4 526 757	4 717 048	5 460 243
5112 Sales tax	..	..	..	0	0	37 795	50 635	90 743	96 406	110 311
Public health product tax	..	..	..	..	..	0	29 882	54 912	57 685	66 346
Hydrocarbons stockholding fee	..	..	..	..	..	37 795	20 753	35 831	38 721	43 965
5113 Other	..	..	..	186 823	608 756	647 378	739 566	909 975	819 487	849 730
Local tax on company sales	..	..	..	186 823	427 134	443 093	584 380	788 308	729 000	754 982
Simplified business tax	..	..	..	0	152 812	181 880	89 406	43 364	1 690	0
Research and development contribution	..	..	..	0	28 810	22 405	65 780	78 303	88 797	94 748
5120 Taxes on specific goods and services	..	..	..	712 140	1 129 192	1 261 531	1 698 557	1 997 256	2 012 076	2 130 350
5121 Excise duties	..	..	..	533 502	969 730	929 881	1 119 189	1 303 858	1 318 427	1 352 067
Road fund petrol tax	..	..	..	0	0	0	0	0	0	0
Alcohol production duty	..	..	..	3 848	5 621	3 021	8 007	7 640	6 535	3 043
Water fund tax	..	..	..	6 017	13 171	14 444	12 305	12 513	12 632	12 425
Forestry fund tax	..	..	..	2 858	3 353	284	0	0	0	0
Environment petrol tax	..	..	..	14 837	19 447	17 274	65 534	80 511	74 825	83 568
Budget excises (central budget)	..	..	..	505 942	916 869	877 778	1 015 555	1 184 136	1 207 253	1 232 865
Coffee	..	..	..	3 200	0	0	0	0	0	0
Alcohol	..	..	..	53 500	88 600	83 078	87 369	90 126	90 640	97 549
Tobacco	..	..	..	107 000	252 400	251 778	321 922	369 155	409 123	399 787
Petrol	..	..	..	156 000	218 200	216 728	206 220	238 390	227 025	239 539
Diesel	..	..	..	157 000	256 600	293 588	375 026	459 013	459 231	477 138
Other oil	..	..	..	6 000	2 200	2 567	3 608	2 364	1 711	1 882
Other budget excises	..	..	..	30 343	93 442	30 039	21 410	25 088	19 523	16 970
Energy tax	..	..	..	0	11 269	17 080	17 788	19 058	17 182	20 166
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	137 730	37 174	33 446	52 395	80 315	79 357	96 177
Customs duties	..	..	..	137 730	37 174	33 446	52 395	80 315	79 357	96 177
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	..	..	..	40 908	106 629	297 554	465 479	587 967	590 136	649 330
Gambling tax	..	..	..	27 935	71 804	62 718	44 972	39 656	48 956	39 237
Tourism tax	..	..	..	4 379	0	0	0	0	0	0
Communal tourism tax	..	..	..	2 943	4 935	5 798	10 475	16 249	3 953	6 815
Cultural contribution	..	..	..	4 387	8 432	1 096	127	0	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	45 529	51 318	53 064	53 447
Surtax payable by financial institutions	..	..	..	0	0	39 611	4 155	3 428	3 513	3 833
Specific sectors' surtax	..	..	..	0	0	151 693	285	94	0	0
Telecommunication services tax	..	..	..	0	0	0	54 516	53 412	58 709	57 793
Accident tax	..	..	..	0	0	0	27 694	5 125	-10	0
Insurance tax	..	..	..	0	0	4 018	30 108	87 784	97 220	105 121
Financial transaction levy	..	..	..	0	0	0	205 616	245 548	213 979	235 246
Waste dumping contribution	..	..	..	0	0	0	11 123	16 177	15 473	16 078
Advertising tax	..	..	..	0	0	0	5 675	6 451	0	0
Protection Fund levies (BEVA)	..	..	..	0	0	1 036	2 600	7 328	7 624	7 714
Protection Fund levies (OBA)	..	..	..	0	0	2 435	14 391	10 041	10 027	13 536
Protection Fund levies (Resolution Fund)	..	..	..	0	0	0	7 290	12 114	16 576	23 634
Protection Fund levies (SZHTKA)	..	..	..	0	0	0	923	1 166	1 226	3 129
Protection Fund levies (KA)	..	..	..	0	0	0	0	4 765	4 744	4 814
Tourism development contribution	..	..	..	0	0	0	0	27 311	7 445	339

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Protection Fund Levies (PGA)	..	..	..	332	750	1 045	0	0	0	0
Retail tax	..	..	..	0	0	0	0	0	47 637	78 594
Departure tax	..	..	..	0	0	0	0	0	0	0
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	61 494	25 116	24 156	32 776
Sugar duty	..	..	..	..	15 659	650	765	0	0	0
Payments by companies in the energy sector (MAVIR)	..	..	..	..	0	0	60 729	25 116	24 156	32 776
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	138 137	217 326	218 929	239 782
5210 Recurrent taxes	..	..	..	25 454	74 268	106 903	130 238	201 235	206 069	223 463
Tax on domestically registered vehicles-local	..	..	..	12 622	62 432	71 112	73 248	84 095	85 563	95 038
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	31 570	36 928	37 511	39 689
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	25 420	80 212	82 995	88 736
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	6 680	6 413	6 357	6 181
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	265	144	155	155
Sale of emission allowances	..	..	..	0	0	0	17 479	72 223	74 177	79 585
Concession fees (tobacco shops)	..	..	..	0	0	0	996	1 432	2 306	2 815
5220 Non-recurrent taxes	..	..	..	3 273	6 875	4 650	7 899	16 091	12 860	16 319
Land protection levy	..	..	..	1 640	3 777	2 488	3 610	8 331	5 776	7 368
Vehicle weight fee	..	..	..	805	1 288	820	0	2 948	2 059	3 305
Game protection contribution	..	..	..	178	176	1	0	0	0	0
Casino license fee	..	..	..	650	1 635	1 341	4 289	4 812	5 025	5 646
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
6000 Other taxes	**..**	**..**	**..**	**24 503**	**40 232**	**38 735**	**44 686**	**33 894**	**22 293**	**-21 105**
Unallocable tax penalties	..	..	..	23 546	33 321	36 250	35 530	25 751	22 293	-21 105
6100 Paid solely by business	..	..	..	957	6 911	2 485	9 156	8 143	0	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	38 960	64 280	63 495	72 815
Total tax revenue on cash basis	**..**	**..**	**..**	**5 132 570**	**10 020 734**	**10 137 257**	**13 218 609**	**16 799 260**	**16 994 769**	**18 789 624**
Total tax revenue on accrual basis	**..**	**..**	**..**	**..**	**10 098 955**	**10 121 687**	**13 519 622**	**17 308 702**	**17 425 190**	**18 644 189**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	45 120	49 057	76 364	38 847	32 597	29 688
Social security contributions	..	..	..	..	0	11 675	40 688	3 386	84	43
Duty for state procedures	..	..	..	..	45 084	37 331	35 653	35 443	32 498	29 633
Other taxes	..	..	..	..	36	51	23	18	15	12
Taxes excluded from National Accounts	..	..	..	..	-49 439	-53 707	-48 414	-38 432	-35 100	8 506
Water fund tax	..	..	..	..	-13 171	-14 444	-12 305	-12 513	-12 632	-12 425
Tax on foreign registered vehicles	..	..	..	..	-1 655	-1 397	0	0	0	0
Environmental protection fee	..	..	..	..	-446	-593	-265	-144	-155	-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	0	0	0	0
Unallocable tax penalties	..	..	..	..	-33 320	-36 250	-35 530	-25 751	-22 293	21 105
Tax on home-workers	..	..	..	..	0	-1	-29	-24	-20	-19
Specific sectors' surtax correction	..	..	..	..	0	0	-285	0	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	1 229	983	953	963
Miscellaneous differences	..	..	..	..	-2 687	-28	-43	190	1 433	2 736
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	0	-1	-1	-2

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	-43	191	1 434	2 738
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	13 548 758	17 310 290	17 425 073	18 686 082
Imputed social contributions	..	..	..	..	21 113	24 841	28 783	22 688	29 149	30 949
National Accounts: Taxes and all social contributions	..	..	..	..	10 114 825	10 143 543	13 577 541	17 332 978	17 454 222	18 717 031

.. 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/z8skx7

Table 5.16. Iceland: Details of tax revenue, 1965-2021

Million ISK

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**60**	**4 731**	**114 932**	**254 570**	**532 769**	**541 578**	**812 002**	**1 061 978**	**1 061 089**	**1 139 776**
1000 Taxes on income, profits and capital gains	**13**	**1 211**	**34 106**	**101 488**	**241 378**	**239 664**	**380 979**	**530 192**	**542 035**	**569 442**
1100 Of individuals	12	1 092	30 908	88 492	180 070	197 318	297 979	435 351	457 255	471 661
1110 On income and profits	..	..	30 908	88 492	180 070	197 318	297 979	435 351	457 255	471 661
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	1	119	3 198	8 371	32 555	14 609	52 544	62 972	64 447	65 454
1210 On profits	..	..	3 198	8 371	32 555	14 609	52 544	62 972	64 447	65 454
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	30 457	31 868	20 333	32 327
2000 Social security contributions	**5**	**102**	**3 607**	**19 680**	**39 594**	**63 599**	**79 707**	**97 423**	**88 364**	**97 414**
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	79 707	97 423	88 364	97 414
2410 On a payroll basis	..	..	..	19 680	39 594	63 599	79 707	97 423	88 364	97 414
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**	**6 638**	**9 124**	**9 233**	**9 160**
4000 Taxes on property	**2**	**297**	**9 689**	**16 839**	**23 039**	**35 412**	**39 160**	**58 366**	**66 312**	**67 754**
4100 Recurrent taxes on immovable property	1	138	4 131	10 107	20 567	28 542	34 879	52 522	56 040	58 209
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	657	10	34	14
4210 Individual	..	29	1 476	..	..	..	..	..	..	..
4220 Corporate	..	40	926	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	6	235	765	1 663	2 613	2 919	4 668	9 059	8 393
4310 Estate and inheritance taxes	0	6	235	765	1 663	2 613	2 919	4 668	9 059	8 393
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	362	623	612	524
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	113	460	146	362	623	612	524
4600 Other recurrent taxes on property	0	0	0	681	356	263	343	542	567	613
5000 Taxes on goods and services	**37**	**2 834**	**58 943**	**115 389**	**225 480**	**194 088**	**267 155**	**348 278**	**335 971**	**382 756**
5100 Taxes on production, sale, transfer, etc.	37	2 778	56 564	103 813	202 449	182 953	254 422	325 802	312 821	361 377
5110 General taxes	10	1 368	37 084	75 811	148 085	126 351	188 001	248 554	239 773	284 536
5111 Value added taxes	0	0	32 698	72 668	138 601	123 695	183 674	243 285	233 732	277 808
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	4 327	5 269	6 040	6 728
5120 Taxes on specific goods and services	27	1 410	19 480	28 002	54 364	56 603	66 421	77 248	73 049	76 841
5121 Excise duties	1	311	2 346	23 585	45 891	46 711	56 909	66 833	64 251	66 591
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	4 989	3 430	2 575	4 122
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	4 523	6 986	6 223	6 127
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	12 733	22 476	23 150	21 379
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**	**38 364**	**18 594**	**19 174**	**13 251**
6100 Paid solely by business	2	107	4 145	418	628	763	32 477	11 629	12 046	5 927
6200 Other	0	0	371	573	1 130	5 225	5 887	6 966	7 127	7 324

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	..	..	..	..	..	..	1 190	3 577	5 186	10 431
Tax expenditure component	..	..	..	..	..	..	173	608	824	716
Transfer component	..	..	..	..	..	..	1 017	2 969	4 362	9 715
Total tax revenue on cash basis	**60**	**4 731**	**114 932**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**254 570**	**532 769**	**541 578**	**812 002**	**1 061 978**	**1 061 089**	**1 139 776**
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	-2 919	-4 668	-9 059	-8 393
Estate and inheritance taxes (4310)	..	..	..	-765	-1 663	-2 613	-2 919	-4 668	-9 059	-8 393
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	809 084	1 057 310	1 052 029	1 131 382
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	253 806	531 105	538 964	809 084	1 057 310	1 052 029	1 131 382

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

StatLink https://stat.link/3u8iar

Table 5.17. Ireland: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**317**	**4 046**	**12 260**	**33 363**	**60 790**	**46 399**	**60 898**	**77 962**	**74 034**	**89 826**
Total tax revenue exclusive of taxes collected for the EU	**..**	**..**	**12 075**	**33 155**	**60 517**	**46 170**	**60 572**	**77 505**	**73 624**	**89 091**
1000 Taxes on income, profits and capital gains	**82**	**1 478**	**4 662**	**14 551**	**25 364**	**18 617**	**26 599**	**35 560**	**36 333**	**44 737**
1100 Of individuals	53	1 294	4 059	10 650	18 970	14 665	19 722	24 671	24 380	29 413
1110 On income and profits	53	1 286	4 023	9 876	15 872	14 320	19 053	23 599	23 428	27 768
Income tax	66	1 286	4 023	9 876	15 872	14 320	19 053	23 599	23 428	27 768
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	669	1 072	952	1 645
1200 Corporate	29	184	603	3 900	6 395	3 945	6 873	10 889	11 954	15 324
1210 On profits	29	184	603	3 900	6 395	3 945	6 873	10 889	11 954	15 324
Corporation profits tax	12	2	0	0	0	0	0	0	0	0
Corporation tax	0	176	603	3 885	6 393	3 944	6 872	10 887	11 953	15 323
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	0	0	0
2000 Social security contributions	**21**	**578**	**1 729**	**3 966**	**8 143**	**8 458**	**9 999**	**13 110**	**12 285**	**13 618**
2100 Employees	10	190	570	962	1 926	3 195	3 327	3 977	3 785	4 236
2110 On a payroll basis	..	..	570	962	1 926	3 195	3 327	3 977	3 785	4 236
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	6 211	8 501	7 868	8 692
2210 On a payroll basis	..	..	1 092	2 814	5 796	4 932	6 211	8 501	7 868	8 692
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	460	632	632	690
2310 On a payroll basis	..	..	67	190	421	331	460	632	632	690
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**	**357**	**774**	**717**	**797**
4000 Taxes on property	**48**	**213**	**569**	**1 902**	**4 789**	**2 389**	**3 918**	**4 435**	**3 687**	**4 843**
4100 Recurrent taxes on immovable property	39	139	312	587	1 233	1 322	1 864	1 933	1 215	1 668
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	1	0	0	0	0	169	0	0	0
4210 Individual	..	..	..	..	..	..	0	0	0	0
4220 Corporate	..	..	..	..	..	..	169	0	0	0
4300 Estate, inheritance and gift taxes	6	14	48	225	405	235	401	531	505	582
4310 Estate and inheritance taxes	6	14	45	210	337	192	365	467	499	576
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	36	64	6	6
4400 Taxes on financial and capital transactions	3	59	209	1 090	3 151	832	1 484	1 971	1 968	2 592
Stamp duty	3	59	209	1 090	3 151	832	1 484	1 971	1 968	2 592
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**	**20 013**	**24 078**	**21 002**	**25 821**
5100 Taxes on production, sale, transfer, etc.	155	1 741	4 939	12 374	20 982	15 319	18 036	22 263	19 183	23 842
5110 General taxes	18	597	2 500	7 643	14 355	10 067	11 831	15 271	12 753	16 642
5111 Value added taxes	0	597	2 500	7 643	14 355	10 067	11 831	15 271	12 753	16 642
Value added tax	..	597	2 500	7 643	14 355	10 067	11 831	15 271	12 753	16 642
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	6 205	6 992	6 430	7 200
5121 Excise duties	124	1 045	2 084	4 402	6 125	4 859	5 474	5 974	5 470	5 867
Beer	19	192	356	475	459	316	418	421	348	346
Oils	31	330	745	1 491	2 204	2 099	2 120	2 165	1 805	1 927
Spirits	16	148	153	241	363	244	313	375	379	383
Table waters	0	11	23	0	0	0	0	0	0	0
Tobacco	50	187	419	1 035	1 192	1 160	1 055	1 137	1 202	1 317
Wine, cider, perry	1	18	46	154	297	266	414	433	478	428
Motor vehicle (incl. tyres)	7	148	331	985	1 554	395	702	950	717	763

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Others	1	11	11	20	57	379	451	493	541	703
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	327	342	272	519
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	404	676	688	814
Duty on betting	2	19	37	59	36	30	37	110	83	92
Sweepstakes duty	1	1	0	0	0	0	0	0	0	0
Bank levy	0	0	46	61	66	-70	190	398	427	528
Other	0	1	88	2	127	204	178	168	178	194
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	1 977	1 815	1 819	1 979
5210 Recurrent taxes	11	28	201	555	1 100	1 300	1 977	1 815	1 819	1 979
5211 Paid by households: motor vehicles	6	14	100	373	723	768	904	795	756	747
5212 Paid by others: motor vehicles	5	11	82	124	239	256	281	241	235	227
5213 Paid in respect of other goods	0	3	20	58	138	276	792	779	828	1 005
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**	**12**	**5**	**9**	**10**
6100 Paid solely by business	..	..	..	..	..	0	0	0	0	0
6200 Other	..	..	..	..	..	6	12	5	9	10
Memorandum items										
Customs duties collected on behalf of the EU	..	..	148	208	273	229	327	342	272	519
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	114	138	216
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	843	1 073	555	413	400	400
Tax expenditure component	..	..	..	..	843	1 073	555	413	400	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**	**60 867**	**77 815**	**73 733**	**88 371**
Total tax revenue on accrual basis	**..**	**..**	**..**	**33 363**	**60 790**	**46 399**	**60 898**	**77 962**	**74 034**	**89 826**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	178	177	185	185	184
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	61 075	78 147	74 219	90 009
Imputed social contributions	..	..	..	1 366	2 579	1 053	2 223	2 917	3 144	3 697
National Accounts: Taxes and all social contributions	..	..	..	34 729	63 369	47 630	63 298	81 064	77 363	93 706

.. 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/bp7nzs

Table 5.18. Israel: Details of tax revenue, 1965-2021

Million ILS

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	..	**189 316**	**252 037**	**269 674**	**366 064**	**430 542**	**420 750**	**514 035**
1000 Taxes on income, profits and capital gains	..	..	..	**74 551**	**91 530**	**78 265**	**113 976**	**140 252**	**138 952**	**182 913**
1100 Of individuals	..	..	..	54 753	56 434	48 214	70 895	88 833	91 204	113 200
1110 On income and profits	..	..	..	53 698	55 213	47 550	68 455	85 923	87 934	107 480
On wages – deduction at source	..	..	..	45 278	45 515	40 159	54 097	67 797	70 318	83 836
On self employement income – deduction at source	..	..	..	687	0	853	0	83	96	148
On self employement income – other	..	..	..	7 733	9 698	6 538	14 358	18 043	17 520	23 496
1120 On capital gains	..	..	..	1 055	1 221	664	2 440	2 910	3 270	5 720
1200 Corporate	..	..	..	18 001	30 210	23 113	34 676	43 749	39 006	56 466
1210 On profits	..	..	..	16 109	27 582	22 291	33 436	42 179	37 246	53 396
Deduction at source	..	..	..	375	0	520	0	41	49	79
In lieu of VAT on the profits of Financial Institutions	..	..	..	1 290	2 200	1 920	1 890	2 900	2 700	3 500
Other	..	..	..	14 444	25 382	19 850	31 546	39 238	34 497	49 817
1220 On capital gains	..	..	..	1 892	2 628	822	1 240	1 570	1 760	3 070
1300 Unallocable between 1100 and 1200	..	..	..	1 797	4 886	6 938	8 405	7 670	8 742	13 247
Tax deducted at the source on the capital market	..	..	..	1 797	4 886	6 938	8 405	7 670	8 742	13 247
2000 Social security contributions	..	..	..	**27 565**	**37 909**	**45 343**	**59 561**	**74 420**	**73 031**	**79 602**
2100 Employees	..	..	..	15 771	23 093	27 788	34 692	41 852	40 797	44 414
2110 On a payroll basis	..	..	..	15 771	23 093	27 788	34 692	41 852	40 797	44 414
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	8 182	9 960	11 427	17 247	23 105	22 564	24 675
2210 On a payroll basis	..	..	..	8 182	9 960	11 427	17 247	23 105	22 564	24 675
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	7 622	9 464	9 670	10 513
2310 On a payroll basis	..	..	..	3 612	4 856	6 128	7 622	9 464	9 670	10 513
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**	**13 760**	**16 370**	**16 570**	**16 147**
Employers tax on the the non-profit sector other than govt	..	..	..	1 250	1 500	320	420	580	500	532
In lieu of VAT on the wage-bill in the non-profit sector	..	..	..	4 260	6 580	7 650	10 320	12 540	12 700	13 233
In lieu VAT on the wage-bill in Financial Institutions	..	..	..	1 340	1 840	2 310	3 020	3 250	3 370	2 382
4000 Taxes on property	..	..	..	**18 002**	**25 049**	**30 028**	**40 609**	**45 793**	**43 542**	**62 019**
4100 Recurrent taxes on immovable property	..	..	..	11 885	16 156	18 768	23 702	27 105	24 778	29 015
Land tax	..	..	..	442	52	48	44	25	10	23
4110 Households	..	..	..	0	0	0	0	0	0	0
4120 Others	..	..	..	11 443	16 104	18 720	23 658	27 080	24 768	28 992
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	6 732	6 920	6 915	12 645
Transaction tax on the buyer of real estate	..	..	..	1 972	3 084	4 024	6 731	6 914	6 914	12 642
Transaction tax on the seller of real estate	..	..	..	206	404	27	1	6	1	3
Stamp tax	..	..	..	1 003	67	20	0	0	0	0
4500 Non-recurrent taxes	..	..	..	2 936	5 338	7 190	10 175	11 768	11 849	20 359
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	2 936	5 338	7 190	10 175	11 768	11 849	20 359
Capital gains tax on real estate	..	..	..	2 936	5 338	7 190	10 175	11 768	11 849	20 359
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	..	..	**62 347**	**87 629**	**105 758**	**138 157**	**153 707**	**148 655**	**173 354**
5100 Taxes on production, sale, transfer, etc.	..	..	..	57 887	81 108	98 094	128 277	143 066	138 750	162 099
5110 General taxes	..	..	..	49 876	67 570	79 947	107 765	120 541	118 854	139 650
5111 Value added taxes	..	..	..	39 805	53 983	65 510	90 824	102 463	100 373	119 346
5112 Sales tax	..	..	..	10 071	13 587	14 437	16 941	18 078	18 481	20 304
On domestic production	..	..	..	662	287	291	450	287	303	325
On imports	..	..	..	9 409	13 300	14 146	16 491	17 791	18 178	19 979
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	8 012	13 538	18 147	20 512	22 525	19 896	22 449
5121 Excise duties	..	..	..	6 595	11 323	15 458	17 642	19 509	17 021	18 772
On domestically refined fuel	..	..	..	5 666	10 590	14 637	17 008	18 966	16 526	18 276
On domestically processed tobacco products	..	..	..	929	733	821	634	543	495	496
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	1 417	2 215	2 689	2 870	3 016	2 875	3 677
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	6 521	7 664	9 880	10 641	9 905	11 255
5210 Recurrent taxes	..	..	..	4 460	6 521	7 664	9 880	10 641	9 905	11 255
5211 Paid by households: motor vehicles	..	..	..	1 436	1 895	2 274	2 515	2 966	2 868	3 088
5212 Paid by others: motor vehicles	..	..	..	479	632	758	1 723	1 985	1 898	2 029
5213 Paid in respect of other goods	..	..	..	2 546	3 995	4 632	5 642	5 690	5 139	6 138
Licences collected by the Ministry of Transportation	..	..	..	257	535	350	196	106	30	51
Licences collected by the Ministry of Communication	..	..	..	151	0	274	338	371	356	423
Licences collected by other ministries	..	..	..	1 587	2 605	2 990	3 800	3 705	3 366	4 064
Business and professional licences paid locally	..	..	..	500	769	917	1 181	1 353	1 238	1 449
Other local authority fees	..	..	..	51	86	101	128	155	150	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	1 415	1 327	1 283	713
Tax expenditure component	..	..	..	..	..	3	67	0	0	0
Transfer component	..	..	..	..	..	84	1 348	1 327	1 283	713
Non-wastable tax credits against 1210	..	..	..	..	..	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**..**	**..**	**..**	**189 316**	**252 037**	**269 674**	**366 064**	**430 542**	**420 750**	**514 035**
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	..	..	..	189 316	252 037	269 674	366 064	430 542	420 750	514 035
Imputed social contributions	..	..	..	6 172	7 131	8 203	9 186	9 051	8 804	8 594
National Accounts: Taxes and all social contributions	..	..	..	195 488	259 168	277 877	375 250	439 593	429 554	522 629

.. 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/3ns9iy

Table 5.19. Italy: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**5 505**	**60 422**	**265 116**	**503 096**	**671 189**	**671 912**	**711 114**	**759 480**	**707 109**	**771 930**
Total tax revenue exclusive of taxes collected for the EU	..	..	**263 829**	**501 560**	**668 928**	**669 687**	**706 522**	**756 320**	**704 157**	**768 425**
1000 Taxes on income, profits and capital gains	**982**	**18 821**	**96 707**	**166 912**	**226 498**	**219 547**	**225 934**	**239 859**	**231 911**	**245 816**
1100 Of individuals	603	13 940	69 654	124 918	172 136	180 512	184 622	196 283	189 242	200 030
1110 On income and profits	603	13 796	68 786	124 233	172 122	180 505	184 619	196 283	189 242	200 030
Personal income tax	0	11 538	57 318	121 211	162 644	173 991	173 007	185 726	178 975	186 662
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	80	47	53	61
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	875	1 751	1 742	2 601
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	10 076	7 798	7 583	9 511
Direct taxes refund (60%)	0	0	41	0	0	0	0	0	0	0
Other	0	53	123	0	534	681	581	962	890	1 196
1120 On capital gains	0	144	867	685	14	7	3	0	0	0
Tax on capital gains on land	..	0	0	0	0	0	0	..	..	..
Municipal capital gains tax on buildings paid by households (60%)	..	144	867	685	14	7	3	..	..	..
1200 Corporate	379	4 710	26 605	34 699	50 529	36 740	33 530	35 176	34 165	34 041
1210 On profits	379	4 494	26 027	34 242	50 520	36 736	33 528	35 172	34 163	34 040
Corporation tax	0	1 245	9 042	28 877	47 192	34 841	31 927	32 781	31 939	28 374
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	54	31	36	41
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	759	472	592	502
Local income tax paid by firms	0	1 245	6 738	100	15	13	12	6	4	4
Direct taxes refund (40%)	0	0	27	0	0	0	0	0	0	0
Temporary solidarity contribution	..	..	..	..	..	..	..	..	..	..
Other	0	36	82	832	943	1 277	776	1 882	1 592	5 119
1220 On capital gains	0	216	578	457	9	4	2	4	2	1
Municipal capital gains tax on buildings paid by firms (40%)	..	216	578	457	9	4	2	4	2	1
1300 Unallocable between 1100 and 1200	0	171	448	7 295	3 833	2 295	7 782	8 399	8 503	11 744
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	7 782	8 399	8 503	11 744
2000 Social security contributions	**1 881**	**22 976**	**87 256**	**143 629**	**200 772**	**209 122**	**214 376**	**237 290**	**224 742**	**240 691**
2100 Employees	..	4 171	16 753	27 333	35 715	37 598	39 805	44 486	41 313	45 571
2110 On a payroll basis	..	..	..	27 333	35 715	37 598	39 805	44 486	41 313	45 571
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	143 273	158 616	149 826	161 057
2210 On a payroll basis	..	..	..	99 904	137 924	144 281	143 273	158 616	149 826	161 057
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	31 298	34 188	33 603	34 063
2310 On a payroll basis	..	..	..	16 392	27 133	27 243	31 298	34 188	33 603	34 063
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**	**46 259**	**43 243**	**40 432**	**45 063**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
4100 Recurrent taxes on immovable property	96	7	1	9 354	12 778	9 663	25 558	22 002	21 270	22 389
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	20 798	20 824	21 137	22 292
Tax on indivisible services (TASI)	0	0	0	0	0	0	4 760	1 178	133	97
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	14	1	2 118	231	226	427	579
4210 Individual	..	..	..	5	0	0	0	0	0	0
4220 Corporate	..	..	..	9	1	2 118	231	226	427	579
4300 Estate, inheritance and gift taxes	47	128	376	1 005	149	483	674	798	396	855
Inheritance and gift duty	33	119	376	1 005	149	483	674	798	396	855
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	17 245	18 800	17 262	19 599
Registration tax	120	1 048	2 421	6 794	9 410	9 019	7 625	9 587	8 118	9 734
Mortgage taxes and land registry duties	22	190	469	1 067	2 525	2 071	1 529	1 625	1 464	1 825
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	7 600	7 190	7 261	7 574
Other	0	123	530	0	0	0	491	398	419	466
4500 Non-recurrent taxes	0	0	0	98	151	916	309	228	121	164
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	98	151	916	309	228	121	164
4600 Other recurrent taxes on property	0	0	0	569	1 311	1 896	2 242	1 189	956	1 477
5000 Taxes on goods and services	**2 173**	**15 990**	**74 280**	**141 852**	**171 869**	**178 863**	**196 473**	**214 810**	**190 621**	**217 722**
5100 Taxes on production, sale, transfer, etc.	2 037	15 251	67 083	127 281	155 191	160 775	174 443	187 651	164 841	189 555
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	100 692	111 464	99 902	121 283
5111 Value added taxes	0	9 438	38 940	77 473	95 623	97 586	100 692	111 464	99 669	120 980
VAT	..	9 438	38 940	77 473	95 623	97 586	100 692	111 464	99 669	120 980
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	710	0	0	0	0	0	0	0	233	303
General tax on receipts	662	..	..	..	..	..	..	..	0	0
Compensation tax on imported products	48	..	..	..	..	..	..	..	0	0
Digital Services Tax	..	..	..	..	..	..	..	..	233	303
5120 Taxes on specific goods and services	1 327	5 886	28 048	49 808	59 568	63 189	73 751	76 187	64 939	68 272
5121 Excise duties	816	4 088	20 304	31 479	32 904	36 414	46 238	47 108	40 181	42 395
Duty on mineral oils	465	3 462	15 928	22 172	23 252	22 884	25 759	25 907	21 454	24 421
Duty on spirits	27	87	206	486	595	570	600	652	593	701
Duty on beer	12	54	172	242	489	476	633	709	624	698
Duty on sugars	22	25	68	120	0	5	5	0	0	0
Duty on electricity	20	51	2 018	3 079	3 034	7 152	15 246	15 150	13 569	12 501
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	3 898	4 666	3 922	4 048
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	90	17	12	19
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	10 711	10 653	10 539	10 945
Duty on tobacco	292	1 033	3 248	7 712	10 436	10 978	10 710	10 652	10 538	10 943
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	1	1	1	2

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5123 Customs and import duties	142	261	1 164	1 536	2 261	2 225	2 246	2 314	1 971	2 431
Common Customs tariff (CEE)	0	0	836	1 536	2 261	2 225	2 246	2 314	1 971	2 431
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	14 556	16 112	12 248	12 501
Entertainment tax	20	59	167	118	68	58	40	32	15	15
Stamp duty	6	0	0	0	0	0	0	0	0	0
Tax on advertisements	6	56	168	389	392	384	405	455	382	383
Tax on lotto, lotteries, betting and Totocalcio game	3	123	617	4 164	7 144	7 983	7 488	10 514	6 930	6 603
Casino takings, special duties, etc.	0	0	0	158	152	192	112	106	45	61
Single tax on games of skill and betting-levied indirectly	9	74	476	487	405	242	116	181	214	274
Aerotaxi passengers tax	0	0	0	0	0	0	8	9	5	12
Local tax (including insurance)	23	171	1 714	3 713	5 771	4 708	3 835	3 969	3 676	4 079
Bank levy for the National Resolution Fund	..	..	0	0	0	0	2 552	846	981	1 074
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	11 130	14 021	12 808	15 070
5210 Recurrent taxes	136	456	4 474	8 479	10 550	1 155	1 653	1 904	1 571	1 769
Public motor vehicle register tax	64	152	967	1 034	1 326	1 155	1 653	1 904	1 571	1 769
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	4 710	5 323	4 713	5 263
5212 Paid by others: motor vehicles	..	..	..	1 006	1 332	1 300	1 446	1 394	1 235	1 411
Motor vehicle duty paid by firms	..	..	..	1 006	1 332	1 300	1 446	1 394	1 235	1 411
5213 Paid in respect of other goods	67	225	2 203	3 006	3 240	3 448	3 321	5 400	5 289	6 627
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	3 321	3 482	3 389	4 710
Television tax (households)	0	0	0	0	0	0	0	1 918	1 900	1 917
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	10 900	13 138	12 972	13 097
Indirect taxes refund	..	0	160	288	616	693	715	788	525	599
Other	..	283	2 564	5 804	5 512	6 864	10 185	12 350	12 447	12 498
6000 Other taxes	**72**	**0**	**0**	**27 343**	**39 404**	**31 939**	**28 072**	**24 278**	**19 403**	**22 638**
6100 Paid solely by business	0	..	..	27 343	39 404	31 939	28 072	24 278	19 403	22 638
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	2 246	2 314	1 971	2 431
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	2 346	846	981	1 074
Taxes and compulsory social security contributions paid by EU civil servants	..	..	..	..	..	..	61	72	77	70
Taxes paid by EU civil servants: income taxes	..	..	..	..	..	..	31	37	39	35
Taxes paid by EU civil servants: compulsory social security contributions	..	..	..	..	..	..	30	35	38	34
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	0	0	9 793	10 085	11 667	13 915
Tax expenditure component	..	..	..	..	..	-109	8 615	8 917	10 246	12 250
Transfer component	..	..	..	..	..	109	1 178	1 167	1 420	1 665
Non-wastable tax credits against 1210	..	..	..	..	0	0	4 866	308	469	469
Tax expenditure component	..	..	..	..	..	..	0	0	0	0
Transfer component	..	..	..	..	..	..	4 866	308	469	469
Total tax revenue on cash basis	**5 505**	**60 422**	**265 116**	**488 738**	**653 836**	**659 704**	**711 837**	**754 038**	**704 437**	**767 218**
Total tax revenue on accrual basis	**..**	**..**	**..**	**503 096**	**671 189**	**671 912**	**711 114**	**759 480**	**707 109**	**771 930**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	-9 801	-10 984	-10 911	-10 573
The tax for the urban solid waste disposal (TARSU)	..	..	..	-4 387	-4 443	-5 519	-8 519	-9 486	-9 667	-9 688
Other	..	..	..	-1 029	-1 027	-1 019	-1 282	-1 498	-1 244	-885
Difference in treatment of tax credits	..	..	..	0	0	-109	8 615	8 917	10 246	12 250
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	464	567	561	750	764	763	804
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	498 144	666 286	665 826	710 678	758 177	707 207	774 411
Imputed social contributions	..	..	..	3 884	3 980	3 984	3 938	4 151	4 144	4 536
National Accounts: Taxes and all social contributions	..	..	..	502 028	670 266	669 810	714 616	762 328	711 351	778 947

.. 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/khfqav

Table 5.20. Japan: Details of tax revenue, 1965-2021

Billion JPY

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**6 172**	**62 443**	**130 843**	**136 236**	**146 248**	**132 484**	**163 533**	**175 432**	**177 321**	**187 904**
1000 Taxes on income, profits and capital gains	**2 708**	**28 800**	**65 682**	**47 398**	**53 174**	**40 034**	**50 969**	**53 994**	**53 934**	**60 006**
1100 Of individuals	1 338	15 180	36 394	28 677	28 600	24 663	30 847	32 947	33 189	35 439
1110 On income and profits	1 338	15 180	36 394	28 677	28 600	24 663	30 847	32 947	33 189	35 439
Income tax	970	10 800	25 996	18 789	16 080	12 984	18 178	19 571	19 591	21 829
Prefectural inhabitants tax	123	1 415	3 675	3 621	5 008	4 699	5 252	4 840	4 955	5 054
Municipal inhabitants tax	220	2 890	6 475	6 044	7 294	6 795	7 224	8 325	8 427	8 332
Enterprise tax	25	75	249	223	218	184	194	211	216	225
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	20 122	21 046	20 745	24 567
1210 On profits	1 370	13 620	29 288	18 721	24 573	15 372	20 122	21 046	20 745	24 567
Corporation tax	927	8 923	18 384	11 747	14 744	8 968	10 832	10 797	11 235	13 643
Prefectural inhabitants tax	53	557	1 414	879	1 206	777	859	821	548	512
Municipal inhabitants tax	85	1 297	3 198	2 176	3 015	1 954	2 324	2 395	1 813	1 956
Enterprise tax	305	2 843	6 293	3 918	5 608	2 253	3 510	4 385	4 082	4 743
Local special corporate tax	0	0	0	0	0	1 420	2 081	2 044	978	0
Local corporate tax	0	0	0	0	0	0	516	604	1 418	1 881
Special corporate enterprise tax	..	..	0	0	0	0	0	0	672	1 832
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**	**64 465**	**72 046**	**71 562**	**73 613**
2100 Employees	446	6 393	13 895	19 830	21 975	23 593	28 224	31 992	31 842	32 780
2110 On a payroll basis	..	..	13 895	19 830	21 975	23 593	28 224	31 992	31 842	32 780
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	29 479	33 479	33 245	34 312
2210 On a payroll basis	..	..	16 649	22 456	24 243	24 674	29 479	33 479	33 245	34 312
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	6 763	6 575	6 476	6 521
2310 On a payroll basis	..	..	4 069	5 683	7 108	6 194	6 763	6 575	6 476	6 521
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**	**13 400**	**14 340**	**14 328**	**14 779**
4100 Recurrent taxes on immovable property	319	3 326	7 099	10 414	9 949	10 225	10 005	10 612	10 719	10 655
Prefectural property tax	4	8	15	11	14	5	2	8	9	8
Municipal property tax	296	2 784	6 023	9 041	8 729	8 961	8 755	9 286	9 380	9 322
City planning tax	19	469	942	1 318	1 202	1 256	1 244	1 318	1 330	1 326
Special landholding tax	0	65	118	43	4	3	3	0	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	1 968	2 301	2 315	2 770
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	1 426	1 427	1 294	1 353
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	1 050	1 023	920	961
Real property acquisition tax	41	282	596	567	485	379	377	404	374	392
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**	**34 286**	**34 599**	**37 053**	**39 010**
5100 Taxes on production, sale, transfer, etc.	1 544	8 822	15 647	23 180	23 241	22 160	31 871	32 046	34 433	36 409
5110 General taxes	0	0	5 778	12 350	12 841	12 675	22 400	23 148	26 395	28 059
5111 Value added taxes	..	..	5 778	12 350	12 841	12 675	22 400	23 148	26 395	28 059
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	9 470	8 898	8 038	8 350

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5121 Excise duties	1 062	6 674	8 637	9 837	9 374	8 622	8 351	7 891	7 167	7 398
Liquor tax	353	1 424	1 935	1 816	1 524	1 389	1 338	1 247	1 134	1 132
Sugar excises	29	43	0	0	0	0	0	0	0	0
Local gasoline tax	46	278	361	296	302	294	264	244	220	222
Gasoline tax	254	1 547	2 007	2 769	2 820	2 750	2 465	2 281	2 058	2 076
Liquefied petroleum gas tax	0	30	31	28	27	24	18	14	9	10
Aviation fuel tax	0	58	76	104	104	89	66	65	11	45
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	153	140	134	142
Municipal tobacco tax	73	402	636	865	853	788	936	854	817	871
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	925	945	910	927
Vehicle acquisition tax	0	270	613	464	425	192	137	104	0	0
Promotion of power resources development tax	0	109	295	375	352	349	316	316	311	316
Petroleum and coal tax	0	404	487	489	513	502	630	638	608	636
Tobacco tax	0	0	996	876	925	908	954	874	840	906
Special tobacco tax	0	0	0	264	214	163	148	124	112	112
International tourist tax	..	..	0	0	0	0	0	44	1	2
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	1 049	941	820	893
Customs duty	222	786	928	877	941	786	1 049	941	820	893
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	70	66	52	59
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	48	43	39	44
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	23	23	12	14
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	2 416	2 553	2 620	2 601
5210 Recurrent taxes	69	1 358	2 250	3 027	2 993	2 548	2 393	2 530	2 599	2 580
Automobile tax	55	781	1 276	1 765	1 717	1 616	1 543	1 588	1 623	1 614
Light vehicle tax	13	43	88	125	164	178	200	269	285	294
Motor vehicle tonnage tax	0	527	881	1 134	1 110	753	649	671	690	671
Hunter licence tax	0	3	2	2	0	0	0	0	0	0
Hunting tax	0	3	2	1	2	2	1	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	23	21	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**	**413**	**454**	**444**	**496**
6100 Paid solely by business	0	139	288	324	313	330	361	387	385	397
Business office tax	..	139	288	324	313	330	361	387	385	397
6200 Other	2	12	47	24	43	52	52	68	60	99
Taxes not in local tax law	2	12	47	24	43	52	52	67	60	63
Other	0	0	0	0	0	0	0	1	0	35
Total tax revenue on cash basis	**6 172**	**62 443**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**130 843**	**136 236**	**146 248**	**132 484**	**163 533**	**175 432**	**177 321**	**187 904**
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).
The Japanese authorities take the view that the Enterprise tax (classified in 1100 and 1200) and the Mineral product tax (classified in 5121) should be classified in heading 6000 since under articles 72 and 519 of the Local Tax Law these taxes are regarded as levies on the business or mining activity itself.
Heading 2000 includes some unidentifiable voluntary contributions.
Heading 2300: Includes contibutions to the National pension, National Health Insurance and the Farmer's pension fund. Contributions to the Farmer's pension fund are not available for the years before 1999.
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/jet30w

Table 5.21. Korea: Details of tax revenue, 1965-2021

Billion KRW

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	**6 687**	**37 262**	**136 295**	**258 571**	**295 968**	**393 559**	**523 985**	**538 450**	**619 084**
1000 Taxes on income, profits and capital gains	..	**1 704**	**12 203**	**39 254**	**82 239**	**82 905**	**119 151**	**174 040**	**166 564**	**205 574**
1100 Of individuals	..	766	7 440	19 950	43 276	42 098	67 600	91 714	101 286	126 210
1110 On income and profits	..	766	6 327	18 569	31 984	33 935	55 744	75 613	77 630	89 503
Income tax	..	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	..	0	0	0	4 682	4 425	4 561	5 577	5 830	6 863
Wages and salaries income tax	..	0	0	0	14 124	15 517	27 055	38 466	40 905	47 231
Other income tax	..	0	0	0	2 607	2 986	4 467	6 640	6 645	7 321
Global income tax	..	661	4 723	16 128	6 151	6 369	12 784	16 778	16 073	15 990
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	105	139	225	326
Inhabitant tax on income tax (local)	..	0	341	2 285	4 260	4 459	6 772	8 013	7 952	11 772
1120 On capital gains	..	0	1 113	1 381	11 292	8 163	11 856	16 101	23 656	36 707
Capital gains tax	..	..	1 113	1 381	11 292	8 163	11 856	16 101	23 656	36 707
1200 Corporate	..	738	4 757	19 271	38 963	40 807	51 551	82 326	65 278	79 364
1210 On profits	..	738	4 757	19 271	38 963	40 807	51 551	82 326	65 278	79 364
Corporation tax - withholding	..	..	677	8 577	8 360	9 095	12 317	14 168	13 179	14 928
Corporation tax - final returns	..	..	2 549	9 302	27 057	28 173	32 713	58 006	42 335	55 468
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	6 217	9 729	9 293	8 343
Rural development tax corporate income	..	..	0	251	394	445	304	423	471	625
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**	**104 693**	**140 071**	**150 854**	**162 209**
2100 Employees	..	0	1 464	8 578	21 773	28 213	44 281	60 682	65 384	70 297
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	3 076	4 027	4 895	5 159
National welfare pension fund	..	0	429	4 325	9 338	11 004	15 821	20 630	21 722	22 879
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	483	2 066	8 180	11 783	19 868	27 911	30 184	33 453
Teachers' pensions	..	0	86	279	581	868	1 125	1 678	1 780	1 818
Government employees pensions	..	0	406	1 144	2 202	2 878	3 876	5 796	6 134	6 302
Military personal pensions	..	0	60	166	308	322	515	640	669	686
2110 On a payroll basis	..	..	..	8 578	21 773	28 213	44 281	60 682	65 384	70 297
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	73	1 694	9 409	23 557	30 856	47 846	63 780	67 676	72 773
Ind. works' insurance fund	..	73	550	1 876	4 431	4 632	6 062	7 539	7 088	7 498
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	5 499	7 063	8 024	8 398
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
National welfare pension fund	..	0	430	4 340	9 383	11 052	15 895	20 631	21 722	22 879
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	658	1 547	6 844	11 718	19 493	27 110	29 288	32 373
Teachers' pensions	..	0	56	197	425	594	897	1 437	1 554	1 625
Government employees pensions	..	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	9 409	23 557	30 856	47 846	63 780	67 676	72 773
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	12 566	15 609	17 794	19 139
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	12 566	15 609	17 794	19 139
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**	**1 122**	**1 597**	**1 607**	**1 755**
Workshop tax on workforce (local)	..	31	124	258	619	714	1 122	1 597	1 607	1 755
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**	**48 625**	**59 732**	**76 512**	**93 263**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
4100 Recurrent taxes on immovable property	..	183	980	3 385	9 196	9 270	12 486	17 750	20 044	24 486
Property tax (local)	..	119	227	728	3 755	4 817	9 294	12 677	13 773	14 974
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	1 351	1 681	1 777	1 841
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	1 399	2 671	3 601	6 130
Rural dev. tax on comprehensive real estate tax	..	0	0	0	483	208	267	505	680	1 172
4110 Households	..	..	0	0	0	0	0	0	0	0
4120 Others	..	..	22	138	112	101	175	216	213	369
Workshop tax on property (local)	..	..	22	138	112	101	175	216	213	369
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	5 044	8 329	10 375	15 006
4310 Estate and inheritance taxes	..	5	85	449	1 059	1 203	1 944	3 154	3 904	6 945
Inheritance tax	..	3	71	449	1 059	1 203	1 944	3 154	3 904	6 945
Defence tax on inheritance tax	..	2	14	0	0	0	0	0	0	0
4320 Gift taxes	..	7	269	540	1 783	1 873	3 100	5 175	6 471	8 061
Gift tax	..	7	225	540	1 783	1 873	3 100	5 175	6 471	8 061
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	31 095	33 653	46 093	53 771
Registration tax (local)	..	122	1 378	4 528	7 254	7 370	1 831	1 837	2 053	2 155
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	969	947	1 164	1 343
Rural dev. tax on local registration tax	..	0	0	66	143	144	1	0	0	0
Securities transactions tax	..	0	224	2 736	3 469	3 667	4 670	4 473	8 759	10 256
Rural dev. tax on securities transaction tax	..	0	0	823	1 729	2 010	1 861	1 635	3 616	5 340
Acquisition tax (local)	..	163	1 165	3 148	7 261	6 825	20 810	23 915	29 536	33 717
Stamp tax	..	34	193	388	588	522	953	846	965	960
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**	**110 326**	**135 276**	**131 353**	**143 100**
5100 Taxes on production, sale, transfer, etc.	..	4 114	16 024	50 023	78 414	96 573	103 254	127 551	123 219	134 745
5110 General taxes	..	1 471	6 964	23 212	40 942	51 800	60 162	82 174	81 452	89 022
5111 Value added taxes	..	1 471	6 964	23 212	40 942	51 800	60 162	82 174	81 452	89 022
Value added tax	..	1 471	6 964	23 212	40 942	51 800	60 162	82 174	81 452	89 022
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	43 092	45 377	41 767	45 723
5121 Excise duties	..	1 029	4 924	18 155	27 880	31 340	31 857	34 691	33 013	35 792
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	3 228	3 504	3 008	2 673
Defence tax on liquor tax	..	78	0	0	0	0	0	0	0	0
Education tax on liquor tax	..	0	81	516	580	724	808	844	733	608
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	14 055	14 563	13 938	16 598
Education tax on transport tax	..	0	0	1 247	1 715	2 133	2 154	2 190	2 041	2 497
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	8 001	9 719	9 218	9 364
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	515	455	440	435
Rural development on special excise tax	..	0	0	37	54	24	61	58	57	59
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	3 035	3 358	3 578	3 558
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	2015	2019	2020	2021
5123 Customs and import duties	..	1 014	3 692	5 936	7 690	11 046	8 907	8 250	7 413	8 629
Customs duties	..	762	2 765	5 800	7 411	10 666	8 495	7 882	7 059	8 227
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	390	345	341	388
Rural dev. tax on customs exemptions	..	0	0	37	45	44	22	23	13	14
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	2 328	2 436	1 341	1 302
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	1 004	1 277	1 138	1 175
Horse race tax (local)	..	3	56	566	864	1 068	1 089	970	169	106
Rural dev. tax on horse race tax	..	0	0	84	165	215	235	189	34	21
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	7 072	7 725	8 134	8 355
5210 Recurrent taxes	..	75	474	2 248	2 447	3 196	7 072	7 725	8 134	8 355
License tax (local)	..	18	48	241	77	76	0	0	0	0
Automobile tax (local)	..	57	426	2 007	2 370	3 120	7 072	7 725	8 134	8 355
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**	**9 642**	**13 269**	**11 560**	**13 183**
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	150	259	4 907	8 155	9 974	9 642	13 269	11 560	13 183
Unallocable tax revenue	..	143	0	0	0	0	0	0	0	0
Previous year tax	..	0	213	1 474	2 965	4 449	3 435	5 873	4 165	5 147
Previous year tax (local)	..	6	47	474	672	654	392	719	259	437
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	5 815	6 677	7 136	7 599
Total tax revenue on cash basis	**..**	**6 687**	**37 262**	**136 295**	**258 571**	**295 968**	**393 559**	**523 985**	**538 450**	**619 084**
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/ozqsul

Table 5.22. Latvia: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	..	**1 995**	**6 401**	**5 162**	**7 320**	**9 482**	**9 374**	**10 252**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**1 995**	**6 362**	**5 137**	**7 272**	**9 426**	**9 322**	**10 180**
1000 Taxes on income, profits and capital gains	..	..	..	**480**	**1 857**	**1 292**	**1 833**	**2 026**	**2 019**	**2 295**
1100 Of individuals	..	..	..	376	1 287	1 116	1 445	1 978	1 803	2 009
1110 On income and profits	..	..	..	376	1 287	1 116	1 445	1 978	1 803	2 009
Personal income tax	..	..	..	376	1 287	1 116	1 445	1 978	1 803	2 009
Solidarity tax	..	..	..	0	0	0	0	1	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	105	570	175	389	48	217	286
1210 On profits	..	..	..	105	570	175	389	48	217	286
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**	**2 030**	**2 911**	**2 985**	**3 191**
2100 Employees	..	..	..	167	479	389	585	847	978	1 042
2110 On a payroll basis	..	..	..	167	479	389	585	847	978	1 042
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	501	1 283	1 155	1 432	2 037	1 979	2 107
2210 On a payroll basis	..	..	..	501	1 283	1 155	1 432	2 037	1 979	2 107
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	1	12	9	12	27	29	43
2310 On a payroll basis	..	..	..	1	12	9	12	27	29	43
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**	**249**	**287**	**281**	**296**
4100 Recurrent taxes on immovable property	..	..	..	63	106	128	197	226	222	226
4110 Households	..	..	..	0	0	0	24	40	39	39
4120 Others	..	..	..	63	106	128	173	187	183	187
Tax on property	..	..	..	63	106	128	173	187	183	187
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	7	11	12	15
4310 Estate and inheritance taxes	..	..	..	..	3	3	7	11	12	15
Duty for legacies and donations	..	..	..	..	0	2	4	9	9	12
Stamp duty for transactions made in Land Register in relation to legacies and donations	..	..	..	..	1	0	1	1	1	1
Duty for consolidation of ownership and legal cliens in Land Register anent legacies and donations	..	..	..	..	2	2	2	2	2	3
4320 Gift taxes	..	..	..	..	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	..	..	13	86	26	42	45	44	50
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	18	19	18	21
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	20	23	23	26
4500 Non-recurrent taxes	..	..	..	0	0	0	3	4	3	5
4510 On net wealth	..	..	..	..	..	..	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	3	4	3	5
The payment made by a foreigner before receiving temporary residence permit	..	..	..	..	..	..	3	4	3	5
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	..	..	**770**	**2 572**	**2 157**	**3 205**	**4 254**	**4 086**	**4 467**
5100 Taxes on production, sale, transfer, etc.	..	..	..	739	2 515	2 031	3 052	3 977	3 867	4 234
5110 General taxes	..	..	..	476	1 753	1 301	2 130	2 783	2 690	2 997
5111 Value added taxes	..	..	..	476	1 727	1 202	1 876	2 632	2 541	2 880
5112 Sales tax	..	..	..	0	0	0	31	0	0	0
Subsidised electricity tax	..	..	..	..	..	..	31	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5113 Other	..	..	..	0	27	99	223	150	149	118
Mandatory procurement public service obligation fee	..	..	..	..	27	99	223	150	149	118
5120 Taxes on specific goods and services	..	..	..	262	761	730	922	1 194	1 177	1 237
5121 Excise duties	..	..	..	232	626	645	807	1 068	1 066	1 112
Excise duty on alcoholic beverages	..	..	..	63	127	111	128	200	190	195
Excise duty on beer	..	..	..	4	15	25	27	54	52	52
Excise duty on oil products	..	..	..	124	359	360	428	542	560	579
Excise duty on tobacco	..	..	..	27	92	130	178	228	223	241
Excise duty on other products	..	..	..	14	32	18	25	17	19	22
Excise duty on coffee, non alcoholic beverages, refill liquids for electronic cigarettes and tobacco substitute products	..	..	..	6	8	13	14	17	19	22
Excise duty / Tax on cars and motorcycles	..	..	..	8	24	5	11	0	0	0
Excise duty on natural gas	..	..	..	0	0	1	20	22	17	19
Tax on electricity	..	..	..	0	1	1	2	5	5	5
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	21	70	38	43	52	48	72
Customs duties	..	..	..	21	40	25	40	50	48	71
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	3	2	0	1
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	72	74	63	53
Taxes on lotteries and gambling	..	..	..	7	42	22	32	47	34	20
Financial stability fee	..	..	..	0	0	0	4	7	6	8
Passenger departure duty	..	..	..	3	0	0	0	0	0	0
Contributions to the EU Single Resolution Fund	..	..	..	0	0	0	8	6	4	5
Contributions to the fund for the protection of the insured	..	..	..	0	1	1	1	0	0	0
Contributions to the deposit guarantee fund	..	..	..	0	22	24	28	14	18	20
Other special target State duties	..	..	..	0	0	0	0	0	1	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	153	277	219	233
5210 Recurrent taxes	..	..	..	32	57	73	142	171	178	189
5211 Paid by households: motor vehicles	..	..	..	12	16	34	54	64	66	68
Vehicle tax for vehicles which have been registered on physical persons	..	..	..	0	0	0	54	64	66	68
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	46	52	53	54
Tax on cars belonging to enterprises	..	..	..	..	0	0	20	21	22	23
Vehicle tax for vehicles which have been registered on judical persons	..	..	..	..	0	0	26	31	31	32
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	42	55	59	66
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	20	23	23	21
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	4	4	4
Gambling equipment marking duty	..	..	..	0	1	1	0	0	0	0
Payment for rental of commercial fishing rights	..	..	..	0	0	0	1	1	0	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	16	19	18	16
Tax on natural resources	..	..	..	15	15	12	22	30	35	44
State fee from weapon	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	..	0	0	53	11	105	42	44
Revenue from state-owned greenhouse gas emission unit trade	..	..	..	..	..	53	0	0	0	0
Payment for emission quota trading	..	..	..	..	..	0	11	105	42	44
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	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
6200 Other	..	..	..	..	..	..	..	..	..	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	..	37	25	40	50	48	68
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	8	6	4	5
Total tax revenue on cash basis	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**1 995**	**6 401**	**5 162**	**7 320**	**9 482**	**9 374**	**10 252**
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	7 320	9 482	9 374	10 252
Imputed social contributions	..	..	..	12	51	36	80	149	128	138
National Accounts: Taxes and all social contributions	..	..	..	2 022	6 453	5 199	7 401	9 630	9 502	10 390

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

StatLink https://stat.link/brh0kv

Table 5.23. Lithuania: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	..	**4 154**	**8 730**	**7 961**	**10 826**	**14 826**	**15 619**	**18 039**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**4 154**	**8 656**	**7 908**	**10 716**	**14 696**	**15 486**	**17 865**
1000 Taxes on income, profits and capital gains	..	..	..	**1 111**	**2 625**	**1 281**	**2 013**	**4 288**	**4 453**	**5 375**
1100 Of individuals	..	..	..	1 020	1 891	1 005	1 440	3 529	3 628	4 215
1110 On income and profits	..	..	..	1 020	1 810	972	1 390	3 529	3 628	4 215
Tax on payroll and workforce	..	..	..	950	1 628	793	1 148	2 990	3 628	4 215
Tax on income from individual activities	..	..	..	40	81	36	55	110	0	0
Tax on capital income	..	..	..	31	102	143	187	429	0	0
1120 On capital gains	..	..	..	0	81	33	50	0	0	0
1200 Corporate	..	..	..	90	734	276	574	759	825	1 161
1210 On profits	..	..	..	90	734	276	574	759	825	1 161
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**	**4 338**	**4 743**	**5 127**	**5 750**
2100 Employees	..	..	..	107	233	641	873	3 605	3 872	4 367
2110 On a payroll basis	..	..	..	107	233	641	873	3 605	3 872	4 367
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	1 119	2 180	2 109	2 916	359	378	421
2210 On a payroll basis	..	..	..	1 119	2 180	2 109	2 916	359	378	421
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	135	230	544	549	779	877	962
2310 On a payroll basis	..	..	..	135	230	544	549	779	877	962
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**	**126**	**149**	**150**	**166**
4100 Recurrent taxes on immovable property	..	..	..	61	82	102	125	147	148	164
4110 Households	..	..	..	3	6	7	17	39	40	45
4120 Others	..	..	..	58	76	95	108	108	108	119
Tax on land from corporations	..	..	..	3	8	9	10	6	6	7
Tax on immovable property	..	..	..	55	69	86	98	102	102	112
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	2	2	3
4310 Estate and inheritance taxes	..	..	..	1	2	1	1	2	2	3
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**	**4 348**	**5 646**	**5 890**	**6 748**
5100 Taxes on production, sale, transfer, etc.	..	..	..	1 556	3 298	3 202	4 275	5 547	5 767	6 608
5110 General taxes	..	..	..	1 086	2 339	2 183	2 913	3 882	4 033	4 719
5111 Value added taxes	..	..	..	1 005	2 330	2 180	2 889	3 856	4 008	4 688
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	81	8	3	24	26	24	31
Deductions from revenue according to the RoL on the financing of road maintence and development	..	..	..	81	0	0	0	0	0	0
Deductions from revenue according to the RoL Forestry Law	..	..	..	0	0	0	24	26	24	31
Turnover tax on goods	..	..	..	0	0	0	0	0	0	0
Deductions from Ignalina nuclear power plant income generated by sales of electricity	..	..	..	0	8	3	0	0	0	0
Turnover tax on publications of erotic and violent nature	..	..	..	0	0	0	0	0	0	0
Turnover tax on motor cars	..	..	..	0	0	0	0	0	0	0
Turnover tax on goods containing ethyl	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	470	960	1 019	1 362	1 665	1 734	1 889

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5121 Excise duties	..	..	..	428	835	903	1 165	1 503	1 569	1 675
Alcoholic beverages	..	..	..	10	2	10	6	20	21	16
Manufactured tabacco	..	..	..	41	121	170	270	300	309	329
Oil and other oil products	..	..	..	230	451	487	619	835	861	915
Electricity	..	..	..	2	0	3	4	2	5	2
Luxury cars	..	..	..	1	0	0	0	0	0	0
Sugar	..	..	..	25	13	1	1	0	0	0
Other former minor excises	..	..	..	5	0	0	0	0	0	0
Wine and sparkling wine	..	..	..	6	23	30	36	48	53	56
Beer	..	..	..	24	38	44	50	84	87	85
Other alcoholic beverages	..	..	..	84	186	158	179	213	234	271
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	41	61	53	99	122	128	167
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	99	122	128	167
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	98	39	37	47
Tax on lotteries and gambling	..	..	..	..	9	8	15	19	17	24
Contributions to the Guarantee Fund	..	..	..	..	11	5	16	0	0	0
Deposit and investment insurance tax	..	..	..	..	43	48	56	11	13	15
Resolution Fund	..	..	..	..	0	0	10	8	6	6
Other taxes on specific services	..	..	..	..	0	1	1	2	2	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	..	..	..	64	80	83	74	99	122	140
5210 Recurrent taxes	..	..	..	64	80	83	74	99	122	140
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	7	30	13	32	38	52	68
Car registration taxes	..	..	..	0	0	0	15	18	30	47
Conveyance taxes	..	..	..	7	30	13	17	20	22	21
5213 Paid in respect of other goods	..	..	..	57	50	70	42	61	70	72
Pollution taxes	..	..	..	6	18	7	13	20	25	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	5	6	6	7
Other taxes on production	..	..	..	10	6	13	22	33	38	42
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	99	122	128	167
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	10	8	6	6
Total tax revenue on cash basis	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**4 154**	**8 730**	**7 961**	**10 826**	**14 826**	**15 619**	**18 039**
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	-18	-25	-69	-19
Voluntary social security contributions	..	..	..	0	2	2	2	2	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	4 115	8 723	7 932	10 811	14 803	15 550	18 020
Imputed social contributions	..	..	..	3	91	103	116	160	171	183
National Accounts: Taxes and all social contributions	..	..	..	4 118	8 814	8 035	10 927	14 963	15 721	18 204

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

StatLink https://stat.link/n8rus9

Table 5.24. Luxembourg: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**266**	**1 543**	**3 671**	**8 510**	**13 456**	**15 117**	**18 830**	**24 671**	**24 697**	**27 790**
Total tax revenue exclusive of taxes collected for the EU	**..**	**..**	**3 654**	**8 482**	**13 432**	**15 099**	**18 777**	**24 506**	**24 487**	**27 523**
1000 Taxes on income, profits and capital gains	**95**	**667**	**1 476**	**3 106**	**4 654**	**5 467**	**7 011**	**9 678**	**9 370**	**10 596**
1100 Of individuals	66	417	884	1 573	2 677	3 156	4 716	5 917	6 290	7 318
1110 On income and profits	66	417	884	1 573	2 677	3 156	4 716	5 917	6 290	7 318
Personal income tax - fixed by assessment	27	106	184	258	389	540	721	782	874	1 023
Supplementary solidarity income tax	0	10	41	37	59	74	305	381	410	462
Tax on wages and salaries	36	287	601	1 177	1 909	2 136	3 227	4 146	4 468	4 932
Withholding tax on income from capital	2	11	52	88	188	315	313	516	456	817
Special tax on company directors fees	1	2	5	11	20	26	44	57	53	59
Tax on certain income of non-residents	0	1	1	2	1	1	1	2	1	1
Tax withheld on savings income (non-residents)	0	0	0	0	51	33	0	0	0	0
Withholding tax on interest	0	0	0	0	60	31	20	30	21	18
Crisis tax	0	0	0	0	0	0	0	0	0	0
Temporary budgetary balance tax	0	0	0	0	0	0	85	2	1	1
Tax withheld on contributions to a registered supplementary pension plan for self-employed persons	..	..	0	0	0	0	0	1	6	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	2 295	3 761	3 080	3 277
1210 On profits	29	250	592	1 533	1 977	2 311	2 295	3 761	3 080	3 277
Corporation tax	18	168	376	1 031	1 381	1 646	1 569	2 460	1 965	2 096
Real estate levy	..	..	0	0	0	0	0	0	0	4
Supplementary solidarity corporation tax	0	2	8	43	58	61	120	192	146	161
Trade tax	0	80	209	460	538	603	606	1 110	969	1 016
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**	**5 548**	**6 861**	**7 207**	**7 643**
2100 Employees	32	175	388	993	1 691	2 017	2 498	3 162	3 340	3 530
2110 On a payroll basis	..	175	388	993	1 691	2 017	2 498	3 162	3 340	3 530
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	2 335	2 845	2 954	3 147
2210 On a payroll basis	..	243	494	964	1 580	1 888	2 335	2 845	2 954	3 147
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	715	854	913	967
2310 On a payroll basis	..	25	129	266	438	482	715	854	913	967
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**	**1 715**	**2 416**	**2 463**	**2 912**
4100 Recurrent taxes on immovable property	4	9	14	21	27	29	36	38	39	41
Taxes on ownership of lands and buildings	4	9	14	21	27	29	36	38	39	41
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	7	44	172	633	878	831	1 318	1 844	1 852	2 129
4210 Individual	0	0	0	0	0	0	0	0	0	0
Wealth tax	..	..	..	..	..	..	..	..	..	..
4220 Corporate	7	44	172	633	878	831	1 318	1 844	1 852	2 129
Wealth tax	2	15	58	152	172	208	385	771	780	796
Holding tax	3	29	114	481	706	622	933	1 073	1 072	1 333
4300 Estate, inheritance and gift taxes	1	5	11	23	47	50	74	114	84	118
4310 Estate and inheritance taxes	1	5	11	23	47	50	74	114	84	118
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	287	420	487	623
Registration taxes	4	26	94	208	288	116	221	319	381	497
Mortgage taxes	1	3	9	12	29	21	39	64	72	79
Stamp duties	0	2	2	5	7	5	8	9	9	9
Tax on contruction in dense sectors	0	0	0	0	1	1	2	3	3	4
Tax on sale of real estate	0	0	6	7	17	8	16	23	22	33
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

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	**66**	**336**	**868**	**2 260**	**3 784**	**4 180**	**4 528**	**5 688**	**5 635**	**6 609**
5100 Taxes on production, sale, transfer, etc.	62	327	848	2 229	3 709	4 105	4 442	5 598	5 541	6 512
5110 General taxes	33	179	443	1 127	2 231	2 616	2 946	3 621	3 686	4 282
5111 Value added taxes	0	179	443	1 127	2 231	2 616	2 946	3 621	3 686	4 282
VAT own resources	..	18	75	92	50	41	45	64	56	63
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	1 496	1 977	1 855	2 230
5121 Excise duties	26	134	365	1 036	1 394	1 401	1 374	1 674	1 516	1 787
Excise duties on mineral oils	1	1	10	100	135	145	184	221	180	183
Excise duties on tobacco (part on national production)	..	0	8	24	66	70	81	159	176	207
Autonomous excise duties on mineral oils	..	76	173	414	559	536	495	551	436	449
Tax on the consumption of national alcoholic beverages and spirits	1	5	19	20	21	20	28	46	47	50
Excise duties on tobacco	..	40	141	407	418	422	394	462	481	562
Supplementary tax on fuel	..	0	0	59	145	132	117	135	106	114
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	8	13	13	14
Excise duties on beers (national production)	..	4	2	3	4	4	5	4	3	4
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	201
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	58	80	70	1
Excise duty on alcopops	..	0	0	0	0	0	0	0	0	0
CO2 tax	..	0	0	0	0	0	0	0	0	201
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	23	26	24	21
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	23	26	24	20
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	98	277	316	422
Tax on betting stakes	0	0	0	0	0	0	0	0	0	0
Tax on insurance	1	5	15	23	32	40	46	59	61	72
Tax on transport	1	0	0	0	0	0	0	0	0	0
Tourist tax	0	0	1	1	2	2	3	3	1	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	19	22	12	21
Tax on bank notes	0	0	0	0	0	0	0	0	0	0
Entertainment tax	0	1	1	2	2	1	2	1	0	0
Contributions to FGDL	0	0	0	0	0	0	0	45	50	75
Contributions to FRL	..	..	0	0	0	0	29	139	185	246
Special tax for insurers in the interest of the rescue service	0	0	0	0	0	0	0	6	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	0	0	0
C.E.C.A.	..	3	4	0	0	0	0	..	..	..
Co-responsibility tax on milk	..	1	2	1	0	1	1	..	..	..
Co-responsibility tax on cereals	..	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	86	90	94	98
5210 Recurrent taxes	3	8	18	28	68	68	71	70	71	71
5211 Paid by households: motor vehicles	2	4	9	16	39	39	41	40	41	41
5212 Paid by others: motor vehicles	1	4	7	11	26	26	28	27	28	28
5213 Paid in respect of other goods	0	0	1	2	2	3	3	3	3	3
Tax on licenced premises	0	0	0	0	1	1	1	1	0	1
Ship registration tax	0	0	0	1	1	1	1	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	2015	2019	2020	2021
5220 Non-recurrent taxes	0	0	2	2	7	7	15	20	23	27
Emission permits	..	..	0	0	0	0	7	10	14	17
Car registration taxes	..	..	2	2	7	7	8	10	9	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**	**28**	**29**	**23**	**29**
6100 Paid solely by business	..	0	6	11	13	16	28	29	23	29
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	0	2	0	4
Tax on natural gas consumption	..	0	0	0	3	4	4	5	4	4
Tax on enterprise register	..	0	1	1	0	0	0	0	0	0
Tax concerning foreign affairs departments	..	0	0	0	2	5	4	5	6	6
Chancellery stamps	..	0	1	2	4	3	1	2	1	1
VAT reclassified as tax on production	..	0	0	1	1	1	1	2	2	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	23	26	24	20
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	29	139	185	246
Taxes and compulsory social security contributions paid by EU civil servants	..	..	56	82	243	207	228	297	317	318
Taxes paid by EU civil servants: income taxes	..	..	37	55	103	112	125	165	175	176
Taxes paid by EU civil servants: compulsory social security contributions	..	..	20	27	140	95	103	132	142	142
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	..	..	198	191	189	184
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	**266**	**1 543**	**3 722**	**8 612**	**13 385**	**14 746**	**19 087**	**25 177**	**24 705**	**27 878**
Total tax revenue on accrual basis	**..**	**..**	**3 671**	**8 510**	**13 456**	**15 117**	**18 830**	**24 671**	**24 697**	**27 790**
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	-1	-10	-17	0
Voluntary social security contributions	..	..	4	18	18	28	38	48	52	57
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	18 867	24 709	24 732	27 846
Imputed social contributions	..	..	267	288	429	505	669	814	855	891
National Accounts: taxes and all social contributions	..	..	3 941	8 816	13 903	15 651	19 536	25 523	25 587	28 737

.. 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/ojx7uq

Table 5.25. Mexico: Details of tax revenue, 1965-2021

Million MXN

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	**771**	**102 005**	**767 216**	**1 382 103**	**1 716 243**	**2 953 480**	**3 995 654**	**4 148 699**	**4 452 355**
1000 Taxes on income, profits and capital gains	..	**230**	**34 673**	**276 548**	**554 099**	**683 604**	**1 230 555**	**1 694 143**	**1 768 161**	**1 903 047**
1100 Of individuals	..	..	..	..	238 938	313 473	609 384	829 501	872 598	938 623
Tax on income of individuals	..	..	..	..	238 938	313 473	609 384	829 501	872 598	938 623
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	217 790	246 745	592 443	803 643	832 120	898 767
Tax on income of corporations	..	..	..	..	217 790	246 745	592 443	803 643	832 120	898 767
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	230	34 673	276 548	97 370	123 386	28 728	60 999	63 443	65 657
Tax on income	..	..	..	244 841	54 785	66 937	36 268	54 686	58 196	58 306
Tax on asset	..	..	..	13 913	15 670	-624	-502	-585	-1 245	-380
Credit on salary	..	..	..	17 794	23 177	9 708	993	1 290	479	512
Oil yields tax	..	..	..	0	3 738	2 296	0	0	0	0
IETU	..	..	..	0	0	45 069	-11 777	-195	-888	200
Imposed by activity exploration and extraction of hydrocarbon	..	..	..	0	0	0	3 746	5 803	6 902	7 019
2000 Social security contributions	..	**109**	**17 165**	**138 223**	**236 727**	**277 459**	**409 249**	**552 058**	**576 019**	**612 175**
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	409 249	552 058	576 019	612 175
2410 On a payroll basis	..	..	..	138 223	236 727	277 459	409 249	552 058	576 019	612 175
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**	**70 221**	**101 284**	**105 456**	**116 910**
Substitute tax on salary	..	..	..	0	0	0	0	0	0	0
Payroll tax	..	..	..	11 101	20 277	27 813	69 866	100 798	104 825	115 974
Tax on remuneration to the personal work	..	..	..	65	7 578	8 841	152	298	407	579
Tax on professions and fees	..	..	..	36	68	71	106	121	177	235
Tax on operations by contract	..	..	..	15	148	186	96	67	47	121
4000 Taxes on property	..	**15**	**1 914**	**13 964**	**33 161**	**38 955**	**57 673**	**79 262**	**79 237**	**90 204**
4100 Recurrent taxes on immovable property	..	10	1 036	9 948	19 425	25 724	37 961	50 540	52 728	56 146
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	10	1 036	9 948	19 425	25 724	37 961	50 540	52 728	56 146
Property tax	..	..	..	9 948	19 425	25 724	37 961	50 540	52 728	56 146
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	19 712	28 722	26 509	34 057
Alienation of immovable property	..	..	..	1 763	1 076	1 122	1 595	1 939	1 982	2 486
Transfer of ownership of real estate	..	..	..	2 236	8 147	5 027	6 671	8 385	12 072	11 394
Purchasing property	..	..	..	18	4 513	7 082	11 447	18 397	12 456	20 177
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**	**1 141 170**	**1 504 252**	**1 544 156**	**1 647 926**
5100 Taxes on production, sale, transfer, etc.	..	388	44 171	310 325	491 928	630 123	1 120 610	1 486 758	1 527 674	1 630 615
5110 General taxes	..	121	26 635	189 606	409 013	504 509	707 213	933 327	987 525	1 123 699
5111 Value added taxes	..	120	26 635	189 606	409 013	504 509	707 213	933 327	987 525	1 123 699
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	413 397	553 432	540 149	506 917
5121 Excise duties	..	45	10 072	86 163	47 008	86 098	361 538	470 993	469 040	410 450
Special tax on production and services	..	..	..	81 544	41 532	81 427	354 294	460 496	460 674	399 154
Tax on new automobiles	..	..	..	4 619	5 476	4 671	7 244	10 497	8 366	11 296
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	2015	2019	2020	2021
5123 Customs and import duties	..	45	6 998	33 285	33 344	26 602	45 366	66 295	59 247	77 236
Step customs officer	..	..	..	423	1 156	2 071	1 270	1 554	1 309	1 697
Import taxes	..	..	..	32 861	32 188	24 531	44 096	64 741	57 938	75 539
5124 Taxes on exports	..	2	75	4	3	0	1	0	0	0
Tax on exports	..	..	..	4	3	0	1	0	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	1 763	9 196	5 625	9 265
IDE	..	8	..	0	0	8 022	-3 323	-405	-252	-135
Tax on lodging	..	0	..	504	1 059	1 384	2 561	4 254	2 500	4 119
Public entertainment tax	..	0	..	240	365	462	689	924	467	393
Tax on lotteries, raffles and gambling	..	0	..	267	705	923	1 416	3 403	2 114	3 799
Tax on commercials	..	0	..	4	17	166	210	376	0	0
Various indirect taxes	..	0	..	28	0	1	209	644	795	1 089
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	4 730	6 947	6 238	9 966
Mining fees	..	..	..	226	414	1 956	4 730	6 947	6 238	9 966
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	20 560	17 494	16 482	17 311
5210 Recurrent taxes	..	7	666	9 287	21 212	21 793	20 560	17 494	16 482	17 311
5211 Paid by households: motor vehicles	..	3	567	8 878	20 692	21 319	19 880	16 624	15 699	16 422
Tax on motor vehicules	..	..	..	8 878	20 692	21 319	19 880	16 624	15 699	16 422
5212 Paid by others: motor vehicles	..	0	0	301	275	281	439	645	437	605
Tax on federal auto transport	..	..	..	301	275	281	439	645	437	605
5213 Paid in respect of other goods	..	4	99	108	246	193	240	225	347	285
Sport fishing	..	..	..	40	98	59	62	73	55	69
Sport hunting	..	..	..	3	0	0	0	0	0	0
Tax on commercial activities	..	..	..	63	147	50	64	41	159	39
Trade in books and magazines	..	..	..	0	0	0	1	0	0	0
Tax on industrial activities	..	..	..	2	0	82	93	92	113	113
Mining	..	..	..	0	0	1	21	17	19	64
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**	**44 612**	**64 654**	**75 671**	**82 092**
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	44 612	64 654	75 671	82 092
Accessories	..	..	..	5 504	12 403	22 206	23 211	41 063	56 793	54 231
Unallocable between 1000 and 5000 caused in exercices fiscal previous liquidation slopes or of payment	..	..	..	374	222	30	4 168	79	218	304
Additional state and local taxes	..	..	..	1 773	4 280	5 162	17 232	23 512	18 660	27 558
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	59 065	40 344	43 806	50 649	50 476	53 399
Tax expenditure component	..	..	..	..	35 888	30 635	42 813	49 359	49 997	52 887
Transfer component	..	..	..	..	23 177	9 708	993	1 290	479	512
Total tax revenue on cash basis	**..**	**771**	**102 005**	**767 216**	**1 382 103**	**1 716 243**	**2 953 480**	**3 995 654**	**4 148 699**	**4 452 355**
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/8btj64

Table 5.26. Netherlands: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**10 860**	**69 982**	**104 419**	**166 824**	**220 950**	**227 911**	**255 348**	**319 236**	**318 601**	**340 683**
Total tax revenue exclusive of taxes collected for the EU	**..**	**..**	**102 926**	**165 227**	**218 926**	**225 943**	**252 272**	**315 652**	**315 077**	**337 080**
1000 Taxes on income, profits and capital gains	**3 884**	**22 998**	**33 689**	**43 256**	**62 463**	**63 581**	**70 849**	**99 003**	**97 810**	**107 846**
1100 Of individuals	3 008	18 383	25 806	25 116	41 414	48 992	52 405	68 968	73 116	74 429
1110 On income and profits	3 007	18 364	25 757	25 057	41 276	48 771	52 167	68 811	72 937	74 253
Income tax	1 359	2 895	2 455	-880	2 294	2 076	-2 566	4 858	8 109	6 893
Wage tax	1 466	14 984	22 258	24 433	37 729	46 102	53 953	61 757	62 077	65 314
Dividend tax	123	486	1 044	1 504	1 253	593	780	2 196	2 751	2 046
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	157	179	176
Tax on games of chance	1	18	50	59	138	221	238	157	179	176
1200 Corporate	876	4 615	7 882	18 140	21 049	14 589	18 444	30 035	24 694	33 417
1210 On profits	876	4 615	7 882	18 140	21 049	14 589	18 444	30 035	24 694	33 417
Corporate income and dividend taxes	876	4 615	7 882	18 140	21 049	14 589	18 444	30 035	24 694	33 417
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**	**96 426**	**109 298**	**108 685**	**112 666**
2100 Employees	1 659	11 018	24 109	35 305	40 918	41 637	48 213	40 695	40 295	42 179
2110 On a payroll basis	..	..	..	35 305	40 918	41 637	48 213	40 695	40 295	42 179
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	34 614	43 693	44 135	45 071
2210 On a payroll basis	..	..	..	18 671	25 925	29 351	34 614	43 693	44 135	45 071
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	13 599	24 910	24 255	25 416
2310 On a payroll basis	..	..	..	0	0	0	0	0	0	0
2320 On an income tax basis	..	..	..	10 546	10 229	11 744	13 599	24 910	24 255	25 416
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**	**9 768**	**12 179**	**13 544**	**14 110**
4100 Recurrent taxes on immovable property	111	1 021	1 711	3 094	3 488	4 241	6 382	7 385	7 910	7 795
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	3 741	4 417	4 769	4 501
Municipal immovable property tax	..	..	..	1 651	1 368	1 553	1 882	2 125	2 243	2 375
Contributions polder boards	..	..	..	155	274	429	514	606	638	667
Levies on social housing corporations	..	..	..	0	0	76	1 345	1 686	1 888	1 459
4120 Others	..	..	..	1 288	1 846	2 183	2 641	2 968	3 141	3 294
Municipal immovable property tax	..	..	..	893	1 319	1 488	1 809	2 041	2 156	2 282
Contributions polder boards	..	..	..	395	527	695	832	927	985	1 012
4200 Recurrent taxes on net wealth	86	517	554	824	30	23	0	0	0	0
4210 Individual	86	517	554	824	30	23	..	..	..	..
Property tax of individuals	86	517	554	824	30	23	..	..	..	..
4220 Corporate	0	0	0	0	0	0	..	..	..	..
4300 Estate, inheritance and gift taxes	117	336	522	1 483	1 877	1 721	1 614	1 777	2 081	2 496
4310 Estate and inheritance taxes	..	304	472	1 303	1 877	1 721	1 614	1 777	2 081	2 496
Estate tax	..	0	0	0	0	0	0	0	0	0
Inheritance tax	..	304	472	1 303	1 877	1 721	1 614	1 777	2 081	2 496
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	1 772	3 017	3 553	3 819
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	1 772	3 017	3 553	3 819
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**	**77 889**	**97 978**	**97 033**	**105 051**
5100 Taxes on production, sale, transfer, etc.	2 943	16 204	25 067	44 871	63 673	64 247	69 315	88 461	87 507	95 270
5110 General taxes	1 344	11 081	17 216	28 857	42 884	42 674	44 922	58 186	59 038	65 472
5111 Value added taxes	0	11 081	17 216	28 849	42 873	42 654	44 879	58 115	58 971	65 400
5112 Sales tax	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5113 Other	1 344	0	0	8	11	20	43	71	67	72
Turnover tax	1 344	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 600	5 123	7 850	16 014	20 789	21 573	24 393	30 275	28 469	29 798
5121 Excise duties	880	3 789	5 985	13 755	17 724	18 392	18 020	22 039	20 410	21 058
Excise on spirits	129	463	422	397	335	331	314	331	321	372
Excise on beer	34	123	259	263	310	389	451	422	384	392
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	2 222	2 547	3 178	2 909
Excise on wine	14	82	91	173	257	304	354	330	329	351
Registration tax on motor vehicles	0	613	1 189	2 875	3 647	2 096	1 462	2 347	1 501	1 489
Excise on soft drinks	0	59	186	216	155	156	207	269	269	268
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	4 109	4 574	3 888	4 044
Excise on other mineral oils	41	295	808	2 139	2 965	3 573	3 757	3 887	3 483	3 604
Levies on air pollution	0	27	304	0	0	0	0	0	0	0
Taxes on pollution/resources	0	0	68	462	456	655	345	502	532	561
Levies on energy	0	0	0	2 387	3 333	4 250	4 679	6 698	6 409	6 963
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	14	22	21	16
Strategic stockpile tax on mineral oils	0	0	0	68	85	100	106	110	95	89
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	2 266	2 709	2 533	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	2 266	2 709	2 533	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	3 751	5 284	5 283	5 964
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	2 375	2 880	3 048	3 204
Tourist tax	0	14	32	83	125	131	206	342	211	240
Tax on games of chance	0	0	0	67	109	221	238	415	181	167
Flight tax	0	0	0	0	0	0	0	0	0	69
Bank levies	0	0	0	0	0	0	478	1 015	1 095	1 457
Contribution to EU Single Resolution Fund	..	..	0	0	0	0	454	632	748	827
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	356	243	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	356	243	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	8 574	9 517	9 526	9 781
5210 Recurrent taxes	165	1 470	2 518	4 601	6 411	7 619	8 410	8 993	9 083	9 293
5211 Paid by households: motor vehicles	27	463	799	2 288	3 211	4 084	4 470	4 752	4 784	4 889
Motor vehicle tax	27	427	744	2 288	3 211	4 084	4 470	4 752	4 784	4 889
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	1 069	1 137	1 144	1 169
Motor vehicle tax	132	590	1 026	554	760	976	1 069	1 137	1 144	1 169
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	2 871	3 104	3 155	3 235
Dog licences	3	23	27	40	54	59	65	52	50	50
Commuter tax	0	5	5	12	21	25	29	35	39	41
Levies on water pollution	1	372	644	1 003	1 220	1 127	1 212	1 339	1 351	1 399
Permission to sell spirits	2	5	0	0	0	0	0	0	0	0
Sewerage charges	0	0	0	650	1 094	1 304	1 531	1 669	1 702	1 737
Levies on manure surplus	0	0	0	18	-4	2	3	7	12	7
Noise nuisance tax civil aviation	0	0	0	36	55	42	31	2	1	1
5220 Non-recurrent taxes	2	0	0	0	0	0	164	524	443	488
Emission permits	..	..	..	..	..	..	164	524	443	488
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**	**416**	**778**	**1 529**	**1 010**
6100 Paid solely by business	48	159	254	410	322	326	0	0	0	0
Administrative levies	48	159	254	410	322	326	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
6200 Other	0	0	0	367	646	636	416	778	1 529	1 010
Employers tax	..	..	..	331	497	609	208	496	1 226	864
Tax revenue from Caribbean Netherlands	..	..	..	0	0	13	128	161	148	161
Other taxes on wealth	..	..	..	36	149	14	80	121	155	-15
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	1 310	1 679	1 732	2 266	2 709	2 533	2 533
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	454	632	748	827
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**	**255 348**	**319 236**	**318 601**	**340 683**
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	255 348	319 236	318 601	340 683
Imputed social contributions	..	..	..	3 808	3 509	3 545	3 160	3 852	3 801	4 073
National Accounts: Taxes and all social contributions	..	..	..	171 962	224 459	231 456	258 508	323 088	322 402	344 756

.. 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 millions 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/u3av57

Table 5.27. New Zealand: Details of tax revenue, 1965-2021

Million NZD

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**1 001**	**7 594**	**27 471**	**39 765**	**64 046**	**62 310**	**81 499**	**99 619**	**115 596**	**125 731**
1000 Taxes on income, profits and capital gains	**606**	**5 299**	**16 370**	**23 861**	**40 308**	**33 494**	**44 723**	**54 913**	**65 298**	**73 629**
1100 Of individuals	394	4 679	13 177	17 126	26 965	23 519	30 297	39 574	44 494	51 398
1110 On income and profits	394	4 679	13 177	17 126	26 965	23 519	30 297	39 574	44 494	51 398
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	11 407	12 415	17 819	19 771
1210 On profits	207	589	1 780	4 914	9 069	7 609	11 407	12 415	17 819	19 771
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	3 019	2 924	2 985	2 460
NRWT	5	24	277	760	1 506	467	733	570	470	514
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	1 660	1 528	999	841
Dividends	0	0	83	71	69	195	626	826	1 516	1 105
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**	**5 046**	**6 137**	**6 359**	**6 974**
4100 Recurrent taxes on immovable property	84	515	1 722	2 049	3 322	4 031	4 962	6 036	6 271	6 877
Local govt rates and services	81	503	1 550	2 049	3 322	4 031	4 962	6 036	6 271	6 877
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	84	101	88	97
Instrument duty	7	40	62	51	85	82	84	101	88	97
Cheque duty	2	8	16	10	7	4	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	**280**	**1 693**	**9 220**	**13 792**	**20 290**	**24 692**	**31 728**	**38 567**	**43 938**	**45 127**
5100 Taxes on production, sale, transfer, etc.	262	1 624	8 680	12 887	18 832	23 107	29 584	35 996	41 122	42 352
5110 General taxes	77	776	6 163	9 885	15 046	19 143	24 587	30 259	35 397	36 858
5111 Value added taxes	0	0	6 163	9 885	15 046	19 143	24 587	30 259	35 397	36 858
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	4 997	5 737	5 725	5 494

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5121 Excise duties	124	548	1 929	2 148	1 627	1 782	2 280	2 460	2 111	1 729
On alcoholic beverages	37	84	411	436	573	622	672	710	780	738
Beer	33	64	0	201	290	207	262	268	308	374
Wine	0	0	0	100	163	181	216	221	229	186
Spirits	4	20	0	135	120	234	194	221	243	178
Tobacco	33	99	568	764	159	220	362	485	45	2
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	1 185	1 075	1 084	802
NRF fuel excise	49	121	0	0	0	0	0	0	0	0
Local petroleum fuels	0	18	21	27	30	32	33	167	179	161
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	28	23	23	26
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	2 442	3 001	3 292	3 493
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	275	276	322	272
Lottery (national)	1	6	26	167	290	253	260	266	314	269
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	12	46	57	39	12	13	15	10	8	3
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	2 144	2 571	2 816	2 775
5210 Recurrent taxes	18	69	539	905	1 458	1 585	2 144	2 571	2 816	2 775
Motor vehicle registration	7	47	154	181	226	172	214	226	231	234
Heavy traffic fees	8	0	285	532	851	1 016	1 381	1 716	1 930	1 840
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	549	629	655	701
Local authority fees and charges	3	23	100	192	381	397	549	629	655	701
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**	**2**	**2**	**1**	**1**
6100 Paid solely by business	..	..	0	..	0	0	0	0	0	0
6200 Other	..	..	1	..	31	5	2	2	1	1
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	1 057	2 568	2 794	2 352	3 016	2 958	2 844
Tax expenditure component	..	..	..	311	873	950	1 254	1 532	1 520	1 502
Transfer component	..	..	..	746	1 695	1 844	1 098	1 484	1 438	1 342
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**	**82 481**	**100 103**	**114 305**	**124 883**
Total tax revenue on accrual basis	**..**	**..**	**..**	**39 765**	**64 046**	**62 310**	**81 499**	**99 619**	**115 596**	**125 731**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	0	0	2 807	3 245	3 838	4 648
Taxes excluded from National Accounts	..	..	..	..	0	0	-5 852	-7 282	-9 726	-10 894
Difference in treatment of tax credits	..	..	..	..	873	950	1 254	1 532	1 520	1 502
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	-1 602	6 760	-8 389	-823
National Accounts: Taxes and actual social contributions	..	..	..	..	64 919	63 260	78 106	103 874	102 839	120 164
Imputed social contributions	..	..	..	..	0	0	2 063	2 199	2 221	2 416
National Accounts: Taxes and all social contributions	..	..	..	..	64 919	63 260	80 169	106 073	105 060	122 580

.. 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/6piqlv

Table 5.28. Norway: Details of tax revenue, 1965-2021

Million NOK

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**16 842**	**133 499**	**301 812**	**627 989**	**987 278**	**1 083 337**	**1 195 354**	**1 428 635**	**1 340 119**	**1 787 795**
1000 Taxes on income, profits and capital gains	**7 316**	**55 837**	**106 290**	**284 189**	**474 460**	**512 244**	**475 374**	**584 428**	**486 926**	**876 122**
1100 Of individuals	6 671	38 018	79 068	152 013	219 726	256 544	335 199	370 590	390 415	454 260
1110 On income and profits	6 671	38 018	79 068	152 013	219 726	256 544	335 199	370 590	390 415	454 260
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	335 199	370 590	390 415	454 260
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	140 175	213 838	96 511	421 862
1210 On profits	..	..	..	132 176	254 734	255 700	140 175	213 838	96 511	421 862
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**	**325 130**	**377 057**	**381 231**	**402 152**
2100 Employees	0	6 639	25 345	45 162	68 518	81 032	112 662	130 878	134 761	142 299
2110 On a payroll basis	..	..	..	45 162	68 518	81 032	112 662	130 878	134 761	142 299
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	190 923	220 966	221 257	232 603
2210 On a payroll basis	..	..	..	79 242	124 178	148 047	190 923	220 966	221 257	232 603
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	21 545	25 213	25 213	27 250
2310 On a payroll basis	..	..	..	7 766	11 777	13 923	21 545	25 213	25 213	27 250
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**	**2 011**	**2 065**	**2 217**
4000 Taxes on property	**523**	**2 295**	**8 887**	**14 422**	**26 601**	**28 547**	**34 021**	**46 334**	**45 809**	**52 891**
4100 Recurrent taxes on immovable property	100	431	2 216	2 724	5 571	7 109	11 177	14 748	14 818	15 566
4110 Households	..	431	2 216	2 724	2 149	3 024	5 437	7 680	7 224	7 639
4120 Others	..	0	0	0	3 422	4 085	5 740	7 068	7 594	7 927
4200 Recurrent taxes on net wealth	341	1 450	5 118	7 703	12 900	13 193	14 123	21 232	19 575	24 159
4210 Individual	235	907	3 692	6 869	10 746	12 169	12 902	16 599	17 259	18 454
4220 Corporate	106	543	1 426	834	2 154	1 024	1 221	4 633	2 316	5 705
4300 Estate, inheritance and gift taxes	45	122	446	1 273	2 576	2 377	295	44	64	48
4310 Estate and inheritance taxes	..	122	446	1 273	2 576	2 377	295	44	64	48
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	8 426	10 310	11 352	13 118
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**	**360 829**	**418 805**	**424 088**	**454 413**
5100 Taxes on production, sale, transfer, etc.	6 720	45 882	102 901	185 921	266 456	284 646	342 410	398 944	403 931	430 482
5110 General taxes	3 622	24 350	56 656	124 985	189 424	201 802	256 029	308 280	312 936	340 400
5111 Value added taxes	0	24 350	56 656	124 166	188 705	201 184	255 182	307 000	311 600	338 900
Value added tax	..	24 350	56 656	124 166	188 705	201 184	255 182	307 000	311 600	338 900
5112 Sales tax	0	0	0	0	719	618	0	1 280	1 336	1 500
5113 Other	3 622	0	0	819	0	0	847	0	0	0
5120 Taxes on specific goods and services	3 098	21 532	46 245	60 936	77 032	82 844	86 381	90 664	90 995	90 082
5121 Excise duties	2 338	14 914	37 453	54 871	71 047	76 328	78 845	79 654	81 662	79 584
Stamp duty on tobacco	392	1 076	3 750	6 806	6 815	7 768	7 219	6 313	9 127	9 308
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	5 711	5 239	4 409	4 503
Vehicles transfer tax	395	2 761	4 554	10 956	22 898	21 835	19 355	14 418	10 793	9 456
Chocolate and sweets	123	247	551	789	1 078	1 173	1 324	1 458	1 516	0
Sugar	0	0	217	230	192	196	206	191	205	220
Non-alcoholic beverages	38	120	487	1 113	1 024	1 739	1 972	3 071	3 057	705
Electric energy	89	1 515	3 414	5 091	7 079	8 110	9 233	11 393	11 322	12 182
Oil and gas products	0	3 703	8 729	88	92	98	103	112	111	116
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	1 986	1 912	1 770	1 796
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	2 535	2 915	3 346	3 683
Taxes on alcoholic beverages	0	0	0	0	10 338	11 317	12 969	14 518	17 976	17 847
Excise on diesel	0	0	0	4 802	6 424	8 653	10 267	10 040	9 588	10 289
Tax on Co2 emissions, petroleum sector excepted	0	0	0	3 520	4 469	4 682	5 965	8 074	8 442	9 479

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5122 Profits of fiscal monopolies	31	395	751	2 534	2 902	3 433	3 869	5 168	5 311	5 883
Profits state wine monopoly	31	30	67	41	32	44	0	0	0	0
Norsk tipping	0	365	684	2 493	2 870	3 389	3 869	5 168	5 311	5 883
5123 Customs and import duties	634	697	1 360	1 944	2 132	2 505	3 305	3 403	3 625	4 191
Customs revenue	615	689	1 305	1 944	2 132	2 505	3 305	3 403	3 625	4 191
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	178	322	316	363
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	138	2 058	21	0
Excise on race tracks	9	25	15	88	119	114	138	127	21	..
Taxes on specific services	34	49	150	1 298	0	0	0	1 931	0	..
Pengelotteriet (national lotteries)	45	121	462	0	0	0	0	0	0	..
Excise on lotto games	0	0	606	0	12	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	46	59	60	61
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	18 419	19 861	20 157	23 931
5210 Recurrent taxes	208	1 272	4 361	11 287	15 288	13 423	17 635	17 521	17 751	17 626
5211 Paid by households: motor vehicles	88	458	1 789	4 435	6 699	7 157	8 400	7 613	7 640	7 994
5212 Paid by others: motor vehicles	108	696	2 072	1 346	712	539	352	335	330	329
5213 Paid in respect of other goods	12	118	500	5 506	7 877	5 727	8 883	9 573	9 781	9 303
CO2 tax	0	0	0	3 047	3 385	2 166	4 906	5 478	5 713	5 035
Excise on pharmacies	6	32	59	105	153	80	99	74	64	69
Others	6	86	441	2 354	3 132	3 394	3 809	3 956	3 949	4 149
Tax on emissions of NOX	0	0	0	0	1 207	87	69	65	55	50
5220 Non-recurrent taxes	0	0	0	0	0	1 475	784	2 340	2 406	6 305
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	2 959	4 016	3 654	3 713
Tax expenditure component	..	..	..	..	350	75	484	830	821	754
Transfer component	..	..	..	..	644	1 154	2 475	3 186	2 833	2 959
Total tax revenue on cash basis	**16 842**	**133 499**	**301 812**	**575 989**	**0**	**0**	**0**	**1 439 518**	**1 362 295**	**1 489 277**
Total tax revenue on accrual basis	**..**	**..**	**..**	**627 989**	**987 278**	**1 083 337**	**1 195 354**	**1 428 635**	**1 340 119**	**1 787 795**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	1 485	2 773	3 288	4 022	4 674	4 904	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	350	75	484	830	821	754
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	1 200 512	1 434 369	1 340 940	1 788 549
Imputed social contributions	..	..	..	2 076	2 931	3 164	3 870	5 803	5 530	5 767
National Accounts: Taxes and all social contributions	..	..	..	632 838	993 847	1 090 598	1 204 382	1 440 172	1 346 470	1 794 316

.. 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/yxr8hm

Table 5.29. Poland: Details of tax revenue, 1965-2021

Million PLN

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	..	**247 064**	**412 656**	**454 660**	**586 263**	**808 079**	**834 475**	**969 137**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**247 064**	**410 945**	**452 961**	**583 369**	**803 616**	**830 081**	**963 226**
1000 Taxes on income, profits and capital gains	..	..	..	**50 268**	**93 795**	**91 026**	**117 078**	**172 539**	**175 845**	**209 268**
1100 Of individuals	..	..	..	32 415	61 471	62 901	83 974	121 932	122 973	140 681
Individual income tax	..	..	..	32 415	61 403	62 818	83 861	121 755	122 817	140 465
Tax on winnings from lottery or gambling	..	..	..	0	68	83	113	177	156	216
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	17 853	32 324	28 125	33 104	50 607	52 872	68 587
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**	**225 711**	**305 353**	**318 636**	**344 720**
2100 Employees	..	..	..	42 606	51 745	60 158	92 607	128 298	133 065	149 781
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	41 834	56 016	66 893	88 749	117 437	120 856	123 654
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	12 971	33 696	30 381	44 355	59 618	64 715	71 285
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**	**4 028**	**5 928**	**7 683**	**14 531**
Rehabilitation fund contribution	..	..	..	1 508	2 860	3 370	3 621	4 737	4 937	5 331
Wage guarantee fund contribution	..	..	..	120	221	350	407	424	416	488
Receipts from employers' obligatory payments to the Fundusz Solidarnościowy	..	..	..	0	0	0	0	767	2 330	8 712
4000 Taxes on property	..	..	..	**10 584**	**17 116**	**19 068**	**24 637**	**28 993**	**30 293**	**33 715**
4100 Recurrent taxes on immovable property	..	..	..	8 404	13 515	16 399	22 206	25 201	26 454	28 064
Agricultural tax-local	..	..	..	720	906	969	1 579	1 527	1 628	1 635
Forest tax-local	..	..	..	96	157	165	230	298	301	306
Real estate tax-local	..	..	..	7 588	12 452	15 265	20 397	23 376	24 525	26 123
4110 Households	..	..	..	2 348	3 613	4 555	6 549	7 436	7 796	8 339
4120 Others	..	..	..	6 056	9 902	11 844	15 657	17 765	18 658	19 725
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	246	325	313	425
Inheritance and gift tax-local	..	..	..	172	328	290	246	325	313	425
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	2 008	3 273	2 379	2 185	3 467	3 526	5 226
Tax on civil law transactions and stamp tax	..	..	..	2 008	3 273	2 379	2 185	3 467	3 526	5 226
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**	**214 162**	**294 143**	**301 032**	**365 619**
5100 Taxes on production, sale, transfer, etc.	..	..	..	84 885	151 804	176 044	206 197	281 787	283 819	344 546
5110 General taxes	..	..	..	51 615	97 848	109 717	125 895	182 147	185 964	228 088
5111 Value added taxes	..	..	..	51 615	97 848	109 717	125 895	182 147	185 964	225 140
5112 Sales tax	..	..	..	0	0	0	0	0	0	2 948
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	80 302	99 640	97 855	116 458

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5121 Excise duties	..	..	..	27 170	49 376	62 016	70 632	83 854	81 756	96 945
On domestic excise products, of which:	..	..	..	24 213	45 752	58 935	62 442	79 127	77 649	92 044
On spirits	..	..	..	4 309	5 000	6 154	6 655	8 202	8 202	8 953
On fuels	..	..	..	11 056	22 128	26 545	29 874	43 078	43 078	45 156
On tobacco	..	..	..	6 143	11 973	17 348	17 788	20 752	20 752	23 342
On beer	..	..	..	1 758	2 975	3 303	3 547	3 328	3 328	3 245
On wine	..	..	..	459	378	315	246	218	218	247
On other products	..	..	..	488	3 298	5 270	4 332	3 549	2 071	11 101
On imported excise products, of which:	..	..	..	2 957	3 624	3 081	8 190	4 727	4 107	4 901
On spirits	..	..	..	90	253	311	267	400	400	279
On fuels	..	..	..	2 031	2 045	1 051	5 650	966	966	1 100
On tobacco	..	..	..	18	214	114	86	45	45	48
On beer	..	..	..	26	12	14	53	64	64	76
On wine	..	..	..	71	106	133	139	181	181	231
On other products	..	..	..	721	994	1 458	1 995	3 071	2 451	3 167
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	5 038	1 711	1 627	2 823	4 463	4 394	5 911
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	5 795	10 211	10 582	10 907
Taxes and payments of financial institutions	..	..	..	443	189	375	4 472	3 076	3 485	2 525
Gambling tax	..	..	..	619	1 108	1 599	1 323	2 319	2 366	3 030
Tax from some financial institutions	..	..	..	0	0	0	0	4 816	4 731	5 352
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	1 572	710	1 052	1 112	1 123	2 695
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	7 965	12 356	17 213	21 073
5210 Recurrent taxes	..	..	..	433	2 383	3 667	4 317	4 377	3 596	4 048
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	4 317	4 377	3 596	4 048
5220 Non-recurrent taxes	..	..	..	1 562	2 496	3 109	3 648	7 979	13 617	17 025
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
6000 Other taxes	**..**	**..**	**..**	**293**	**524**	**594**	**647**	**1 123**	**986**	**1 284**
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	647	1 123	986	1 284
Memorandum item										
Customs duties collected on behalf of the EU	..	..	..	..	1 711	1 627	2 823	4 463	4 394	5 911
Total tax revenue on cash basis	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**247 064**	**412 656**	**454 660**	**586 263**	**808 079**	**834 475**	**969 137**
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	2 229	3 035	3 201	3 495
Voluntary social security contributions	..	..	..	..	..	..	49	46	48	48
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	246 039	411 285	453 254	584 083	805 090	831 323	965 690
Imputed social contributions	..	..	..	777	10 848	13 841	17 423	19 465	20 464	22 548
National Accounts: Taxes and all social contributions	..	..	..	252 943	422 133	467 095	601 506	824 555	851 787	988 238

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

StatLink https://stat.link/cp0lqv

Table 5.30. Portugal: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**99**	**1 798**	**14 825**	**39 705**	**55 885**	**54 541**	**61 788**	**73 955**	**70 510**	**75 829**
Total tax revenue exclusive of taxes collected for the EU	**..**	**..**	**14 675**	**39 501**	**55 695**	**54 363**	**61 630**	**73 602**	**70 179**	**75 458**
1000 Taxes on income, profits and capital gains	**24**	**355**	**3 805**	**11 691**	**15 546**	**14 585**	**18 762**	**20 262**	**19 534**	**20 140**
1100 Of individuals	..	..	2 350	6 768	9 328	9 637	13 149	13 580	13 994	14 985
Individual income tax	..	..	2 350	6 768	9 328	9 637	13 149	13 580	13 994	14 985
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	1 182	4 744	6 128	4 936	5 614	6 682	5 540	5 155
Corporate income tax	..	..	1 088	4 457	5 815	4 670	5 405	6 308	5 193	4 858
Local corporate income tax ("Derrama")	..	..	84	287	313	266	208	374	347	297
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	..	..	..
Industrial tax	7	108	129	0	0	0	0	..	..	..
Tax on income from movable capital	2	71	1	0	0	0	0	..	..	..
Property income tax	3	23	17	0	0	0	0	..	..	..
Agricultural income tax	0	0	1	0	0	0	0	..	..	..
Complementary income ax	4	43	58	0	0	0	0	..	..	..
Tax on capital gains	0	3	1	0	0	0	0	..	..	..
Taxes abolished by DL 442-A/88 and DL 442-B/88	0	0	0	0	0	0	0	..	..	..
Other	6	15	58	178	90	12	0	..	..	..
2000 Social security contributions	**22**	**531**	**4 026**	**10 168**	**14 305**	**15 462**	**16 182**	**20 602**	**20 943**	**22 403**
2100 Employees	8	203	1 470	4 286	6 344	6 670	6 992	8 170	8 290	8 926
2110 On a payroll basis	8	203	1 470	4 286	6 344	6 670	6 992	8 170	8 290	8 926
Compulsory employee's social contributions	8	203	1 470	4 286	6 344	6 670	6 992	8 170	8 290	8 926
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	9 191	12 432	12 653	13 477
2210 On a payroll basis	13	318	2 413	5 882	7 961	8 792	9 191	12 432	12 653	13 477
Employers' social contributions	13	318	2 413	5 882	7 961	8 792	9 191	12 432	12 653	13 477
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**	**2 307**	**3 078**	**2 888**	**3 270**
4100 Recurrent taxes on immovable property	0	0	133	508	1 008	1 112	1 535	1 699	1 632	1 617
Real estate tax	..	..	133	508	1 008	1 112	1 535	1 699	1 632	1 617
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	2	0	0	0	0
Inheritance and gift taxes	2	4	74	0	0	0	..	..	0	..
4310 Estate and inheritance taxes	..	..	0	103	10	2	..	..	0	..
4320 Gift taxes	..	..	0	0	0	0	..	..	0	..
4400 Taxes on financial and capital transactions	2	21	195	857	1 312	914	772	1 379	1 256	1 653
Real estate transfer tax	2	21	195	674	973	595	569	1 020	949	1 313
Stamp duty on registrations and mortgages	0	0	0	34	45	35	49	20	7	8
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	154	339	300	332
Special Tax on capital transfers	..	..	..	0	0	83	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	**47**	**837**	**6 555**	**16 283**	**23 494**	**22 238**	**24 194**	**29 695**	**26 702**	**29 591**
5100 Taxes on production, sale, transfer, etc.	44	810	6 440	15 858	22 841	21 485	23 112	28 102	25 209	28 054
5110 General taxes	0	290	2 906	9 733	14 333	13 527	15 368	18 786	16 803	19 108

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5111 Value added taxes	0	0	2 899	9 733	14 333	13 527	15 368	18 786	16 803	19 108
VAT	..	..	2 899	9 733	14 333	13 527	15 368	18 786	16 803	19 108
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	6 125	8 508	7 958	7 744	9 316	8 406	8 946
5121 Excise duties	15	295	2 052	4 496	5 937	5 653	5 211	6 198	5 490	5 771
Excise duties on tobacco	3	62	362	1 077	1 165	1 496	1 357	1 484	1 474	1 473
Excise duties on beer	1	0	55	87	97	80	75	93	82	99
Tax on motor vehicle sales	1	59	304	1 239	1 221	832	585	743	447	432
Tax on oil products	6	166	1 251	1 969	3 320	3 126	3 069	3 642	3 298	3 551
Excise duties on alcoholic beverages	0	0	23	123	126	112	115	143	105	126
Excise duties on alcohol	0	0	0	1	1	1	0	1	1	1
Tax on sugary soft drinks	0	0	0	0	0	0	0	64	52	52
Other	4	7	59	0	6	6	11	28	30	37
5122 Profits of fiscal monopolies	0	0	0	261	521	425	582	779	628	654
5123 Customs and import duties	21	96	511	204	190	177	158	229	203	238
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	0	0	0	0	0	0	0
Levy on sugar and isoglucse	..	..	0	0	0	0	0	0	0	0
Other	6	34	119	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	0	204	190	177	158	229	203	238
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	1 523	1 879	1 879	2 056
Tax on insurance premiums	0	6	47	131	170	215	218	277	277	300
Stamp duty on bank transactions	1	24	405	330	694	619	464	608	595	657
Stamp duty on debt related operations, interest and leasing of buildings	0	0	22	258	386	293	144	145	136	150
Stamp duty on insurance premiums	0	0	0	248	335	325	313	401	419	462
Bank levies	0	0	0	100	48	46	353	378	412	433
Other	2	8	73	47	46	40	30	70	40	55
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	6	91	424	48	182	163	269	231	207	226
Stamp taxes (miscellaneous)	6	91	424	36	48	111	251	215	201	222
Other	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	12	134	52	18	16	6	4
5200 Taxes on use of goods and perform activities	4	27	115	384	622	736	1 069	1 580	1 478	1 530
5210 Recurrent taxes	4	27	115	384	621	736	990	1 339	1 255	1 273
5211 Paid by households: motor vehicles	0	4	15	55	94	139	209	252	230	206
Local tax on vehicles	..	4	15	55	94	139	209	252	230	206
5212 Paid by others: motor vehicles	2	10	20	67	132	180	330	463	453	490
Local tax on vehicles	0	2	6	0	0	0	0	0	0	0
Road taxes	2	8	14	67	132	180	330	463	453	490
5213 Paid in respect of other goods	2	13	80	261	396	417	451	624	571	578
Gambling tax	0	3	72	110	140	143	108	222	223	218
Tax on the use, carrying and possession of weapons	0	0	1	3	6	4	5	8	4	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	13	14	12	17
Fee for the use of water resources	0	0	0	0	2	19	19	22	19	21
Other	0	1	2	148	241	239	307	358	313	318
5220 Non-recurrent taxes	0	0	0	0	0	0	80	241	223	257
Special tax on motor vehicles	..	..	0	..	0	0	0	0	0	0
Emissions Permits	..	..	0	..	0	0	80	240	223	256
Tax on noise	..	..	0	..	0	0	0	0	1	1
5300 Unallocable between 5100 and 5200	0	0	0	41	31	17	13	13	15	8
Miscellaneous taxes on production	..	..	..	41	31	17	13	13	15	8
6000 Other taxes	**0**	**3**	**37**	**95**	**211**	**227**	**342**	**319**	**444**	**424**
6100 Paid solely by business	0	2	17	90	200	210	341	317	443	422
General services and licenses granted to corporations	0	2	17	90	200	210	341	317	443	422
6200 Other	0	0	20	5	11	16	1	2	1	2
Fees collected by courts of justice	0	0	0	0	0	0	0	0	0	0
Miscellaneous taxes	0	0	20	5	11	16	1	2	1	2
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	204	190	177	158	229	203	238
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	124	128	133
Total tax revenue on cash basis	**99**	**1 798**	**14 825**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**..**	**39 705**	**55 885**	**54 541**	**61 788**	**73 955**	**70 510**	**75 829**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	5	7	14	18	20	21	23
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	61 806	73 975	70 532	75 853
Imputed social contributions	..	..	..	3 292	5 592	5 906	4 602	4 758	4 656	4 863
National Accounts: Taxes and all social contributions	..	..	..	43 002	61 484	60 461	66 408	78 733	75 188	80 716

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

StatLink https://stat.link/7bqr8i

Table 5.31. Slovak Republic: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	..	**10 648**	**18 456**	**19 159**	**26 049**	**32 610**	**32 500**	**35 475**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**10 648**	**18 321**	**19 016**	**25 930**	**32 465**	**32 362**	**35 335**
1000 Taxes on income, profits and capital gains	..	..	..	**2 181**	**3 844**	**3 601**	**5 542**	**6 658**	**6 535**	**7 682**
1100 Of individuals	..	..	..	1 055	1 820	1 790	2 464	3 534	3 500	3 760
1110 On income and profits	..	..	..	1 055	1 820	1 790	2 464	3 534	3 500	3 760
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	2 917	2 878	2 800	3 633
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	162	246	235	290
2000 Social security contributions	..	..	..	**4 409**	**7 244**	**8 154**	**10 897**	**14 085**	**14 229**	**15 262**
2100 Employees	..	..	..	901	1 700	2 077	2 410	3 435	3 477	3 724
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	2 410	3 435	3 477	3 724
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	2 850	3 914	4 579	6 319	8 539	8 650	9 143
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	6 319	8 539	8 650	9 143
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	658	1 631	1 498	2 168	2 111	2 103	2 395
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	2 168	2 111	2 103	2 395
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**	**335**	**378**	**438**	**466**
4100 Recurrent taxes on immovable property	..	..	..	143	243	277	335	378	438	466
4110 Households	..	..	..	28	22	25	29	35	36	37
4120 Others	..	..	..	114	222	252	306	343	402	428
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	..	..	..
4320 Gift taxes	..	..	..	5	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**	**9 275**	**11 490**	**11 298**	**12 065**
5100 Taxes on production, sale, transfer, etc.	..	..	..	3 631	6 580	6 573	8 573	10 528	10 371	11 120
5110 General taxes	..	..	..	2 168	4 147	4 182	5 423	6 830	6 820	7 494
5111 Value added taxes	..	..	..	2 168	4 147	4 182	5 423	6 830	6 820	7 494
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	3 151	3 698	3 551	3 626

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5121 Excise duties	..	..	..	971	2 171	2 081	2 567	2 839	2 752	2 958
On hydrocarbon fuels and lubricants	..	..	..	617	1 118	1 032	1 139	1 289	1 196	1 237
On alcohol and liquers	..	..	..	143	201	197	205	218	208	216
On beer	..	..	..	43	66	56	57	59	57	55
On wine	..	..	..	12	4	4	4	5	5	5
On tobacco products	..	..	..	156	783	602	665	767	732	852
On electricity	..	..	..	0	0	16	13	12	12	10
On coal	..	..	..	0	0	1	0	0	0	0
On natural gas	..	..	..	0	0	24	23	23	24	25
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	437	136	143	119	127	121	117
Customs duties	..	..	..	122	136	143	119	127	121	117
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	2	3	3	3
5126 Taxes on specific services	..	..	..	55	125	167	462	729	675	548
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	549	781	723	723
5210 Recurrent taxes	..	..	..	219	372	384	470	523	453	455
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	93	153	153	204	233	200	203
5213 Paid in respect of other goods	..	..	..	127	219	231	266	290	253	252
5220 Non-recurrent taxes	..	..	..	12	66	37	79	258	270	267
5300 Unallocable between 5100 and 5200	..	..	..	2	105	134	153	181	204	222
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	119	127	121	117
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	19	17	24
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	252	276	261	338	368	359
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**	**25 757**	**31 468**	**31 087**	**33 799**
Total tax revenue on accrual basis	**..**	**..**	**..**	**10 648**	**18 456**	**19 159**	**26 049**	**32 610**	**32 500**	**35 475**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	53	33	47	43	3	4	30
Taxes excluded from National Accounts	..	..	..	0	-103	-131	-149	-178	-201	-219
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	11	11	12	29
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	10 702	18 409	19 106	25 953	32 447	32 315	35 315
Imputed social contributions	..	..	..	19	80	143	171	222	257	344
National Accounts: Taxes and all social contributions	..	..	..	10 721	18 488	19 250	26 124	32 669	32 572	35 659

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

StatLink https://stat.link/nayjwt

Table 5.32. Slovenia: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	..	..	..	**7 114**	**13 377**	**13 758**	**14 498**	**18 059**	**17 542**	**19 841**
Total tax revenue exclusive of taxes collected for the EU	..	..	..	**7 114**	**13 292**	**13 698**	**14 430**	**17 989**	**17 470**	**19 750**
1000 Taxes on income, profits and capital gains	..	..	..	**1 280**	**3 041**	**2 692**	**2 547**	**3 505**	**3 409**	**4 137**
1100 Of individuals	..	..	..	1 041	1 919	2 020	1 977	2 548	2 471	2 843
1110 On income and profits	..	..	..	1 039	1 916	2 017	1 974	2 545	2 469	2 840
Personal income tax	..	..	..	1 039	1 916	2 017	1 974	2 545	2 469	2 840
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	2	3
Taxes on winnings from lottery and gambling	..	..	..	2	3	3	3	3	2	3
1200 Corporate	..	..	..	216	1 116	668	568	954	935	1 291
1210 On profits	..	..	..	216	1 116	668	568	954	935	1 291
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	24	5	4	2	3	2	3
Tax on income - copy rights, patents and trademarks	..	..	..	24	5	4	2	2	2	3
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**	**5 983**	**7 587**	**7 908**	**8 566**
2100 Employees	..	..	..	1 447	2 490	2 785	2 910	3 751	3 895	4 263
2110 On a payroll basis	..	..	..	1 447	2 490	2 785	2 910	3 751	3 895	4 263
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	1 012	1 852	2 070	2 135	2 781	2 865	3 139
2210 On a payroll basis	..	..	..	1 012	1 852	2 070	2 135	2 781	2 865	3 139
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	361	705	906	938	1 055	1 148	1 164
2310 On a payroll basis	..	..	..	361	705	906	938	1 055	1 148	1 164
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**	**20**	**23**	**22**	**24**
Payroll tax	..	..	..	272	391	0	0	0	0	0
Tax on work contracts	..	..	..	18	27	28	20	23	22	24
4000 Taxes on property	..	..	..	**120**	**206**	**222**	**241**	**299**	**295**	**322**
4100 Recurrent taxes on immovable property	..	..	..	81	140	173	199	235	237	251
4110 Households	..	..	..	17	38	46	56	70	72	74
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	56	68	71	73
Tax on immovable property of higher value	..	..	..	0	0	0	0	0	0	0
4120 Others	..	..	..	65	102	127	142	165	164	176
Property tax on buildings	..	..	..	2	3	3	4	9	7	7
Compensation on the use of building ground - paid by legal entities	..	..	..	63	100	124	139	156	157	169
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	16	10	11
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	23	57	32	29	44	40	54
Taxes on the sale of immovable property - from legal entities	..	..	..	11	19	7	7	9	7	9
Taxes on the sale of immovable property - from individuals	..	..	..	12	38	25	23	36	33	44
4500 Non-recurrent taxes	..	..	..	10	0	2	4	3	8	6
4510 On net wealth	..	..	..	0	..	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	10	..	2	4	3	8	6
Payments for the change of use of agricultural and forest land	..	..	..	10	..	0	2	2	2	4
Granting of easements and the creation of building rights	..	..	..	0	..	2	3	1	6	2
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**	**5 707**	**6 646**	**5 909**	**6 793**
5100 Taxes on production, sale, transfer, etc.	..	..	..	2 483	4 451	4 840	5 331	6 193	5 469	6 344
5110 General taxes	..	..	..	1 642	2 941	2 929	3 224	3 966	3 554	4 305

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5111 Value added taxes	..	..	..	1 611	2 941	2 929	3 224	3 966	3 554	4 305
Value added tax	..	..	..	1 599	2 923	2 926	3 220	3 962	3 553	4 299
Negative compensation of farmers in a VAT flat rate system	..	..	..	12	18	3	4	3	1	6
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	2 107	2 227	1 915	2 039
5121 Excise duties	..	..	..	581	1 196	1 555	1 626	1 671	1 432	1 515
Alcohol and alcoholic drinks	..	..	..	39	71	89	108	122	112	118
Mineral oil and gas	..	..	..	405	758	1 016	1 033	1 053	852	928
Tobacco	..	..	..	97	301	391	419	419	404	422
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	34	32	31	32
Tax on the sales of new motor vehicles	..	..	..	18	60	40	26	37	26	14
Tax on the sales of used motor vehicles	..	..	..	2	2	0	0	0	0	0
Additional tax on motor vehicles	..	..	..	0	0	0	6	8	7	0
Support for produced electricity from RES and CHP	..	..	..	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	158	85	60	53	61	62	82
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	61	62	82
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	428	495	421	443
Tax on special gambling (gambling in casinos)	..	..	..	25	64	53	48	46	26	22
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	82	101	102	108
Sojourn tax	..	..	..	3	7	7	11	25	15	16
Concessions	..	..	..	1	29	40	79	77	64	66
Concessions duties on special gambling (in casinos)	..	..	..	26	55	47	37	39	23	18
Fire protection tax	..	..	..	4	6	7	8	9	10	10
Tax on lottery tickets	..	..	..	0	0	0	17	20	18	19
Tax on financial services	..	..	..	0	0	0	57	71	67	76
FIHO, FSO	..	..	..	0	0	25	27	26	24	24
SOS	..	..	..	0	0	23	11	12	9	11
Tax on balance wealth paid by banks	..	..	..	0	0	0	2	0	0	0
Commodity reserve fund	..	..	..	0	0	21	32	31	26	29
Deposit guarantee Fund, Single Resolution Fund	..	..	..	0	0	0	16	30	31	35
Promotional tax of STO	..	..	..	0	0	0	0	5	3	4
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	377	453	440	449
5210 Recurrent taxes	..	..	..	121	215	215	353	387	375	384
5211 Paid by households: motor vehicles	..	..	..	49	87	86	118	127	128	130
Registration fees on motor vehicles, boats and airplanes paid by individuals	..	..	..	49	87	86	118	127	128	130
5212 Paid by others: motor vehicles	..	..	..	12	21	20	27	33	32	33
Registration fees on motor vehicles, boats and airplanes paid by legal entities	..	..	..	12	21	20	27	33	32	33
Registration fees on tractors	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	59	107	110	208	228	215	221
Charges on the use of water	..	..	..	4	22	23	32	32	32	31
Taxes on waste pollution	..	..	..	7	10	3	2	1	1	1
Taxes on air pollution - caused by gas and hard fuels	..	..	..	3	8	10	13	15	16	16
Cont. of nuclear power plant to finance its de-composition	..	..	..	16	8	8	8	6	6	6
Indemnity for the restricted use of area on the territory of nuclear power plant	..	..	..	0	7	10	12	6	6	6
Taxes on air pollution	..	..	..	29	21	23	114	127	112	118
Special water tax	..	..	..	0	30	33	27	22	24	23
Markup on toll	..	..	..	0	0	0	0	12	12	13
Transhipment fee in the port of Koper	..	..	..	0	0	0	0	6	6	6

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5220 Non-recurrent taxes	..	..	..	0	0	0	24	66	65	65
Emission permits	..	..	..	..	..	..	24	66	65	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	..	..	..	..	..	..	..	..	..	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	..	85	60	53	61	62	82
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	16	9	9	9
Total tax revenue on cash basis	**..**	**..**	**..**	**7 135**	**13 140**	**13 605**	**14 560**	**18 127**	**17 507**	**19 817**
Total tax revenue on accrual basis	**..**	**..**	**..**	**7 114**	**13 377**	**13 758**	**14 498**	**18 059**	**17 542**	**19 841**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	87	94	96	96	97
Radio and television licence fee	..	..	..	..	..	87	94	96	96	97
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	-25	-6
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	14 590	18 153	17 613	19 932
Imputed social contributions	..	..	..	39	81	100	118	136	165	180
National Accounts: Taxes and all social contributions	..	..	..	7 146	13 423	13 928	14 708	18 290	17 778	20 113

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

StatLink https://stat.link/bvakoy

Table 5.33. Spain: Details of tax revenue, 1965-2021

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**1 238**	**22 002**	**103 662**	**214 114**	**391 648**	**335 563**	**364 683**	**431 736**	**412 288**	**461 980**
Total tax revenue exclusive of taxes collected for the EU	**..**	**..**	**..**	**213 067**	**389 927**	**334 019**	**362 175**	**429 062**	**409 786**	**458 973**
1000 Taxes on income, profits and capital gains	**304**	**5 714**	**31 763**	**60 145**	**130 081**	**93 798**	**102 645**	**123 638**	**119 782**	**137 791**
1100 Of individuals	177	4 481	22 527	41 248	80 719	74 118	78 896	97 956	97 764	105 490
Personal income tax	..	..	22 527	40 366	79 973	73 534	78 586	97 494	97 470	105 113
Income tax of non-residents	..	..	0	882	746	584	310	462	294	377
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	114	1 119	9 146	18 897	49 362	19 680	23 749	25 682	22 018	32 301
Corporate income tax	..	..	9 146	18 597	47 499	17 567	22 471	23 721	20 752	30 694
Income tax of non-residents (legal persons)	..	..	0	300	1 863	2 113	1 278	1 961	1 266	1 607
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**	**122 835**	**152 527**	**154 315**	**163 888**
2100 Employees	81	2 376	5 976	11 711	19 625	19 423	18 783	23 272	22 229	24 107
2110 On a payroll basis	..	..	5 976	11 711	19 625	19 423	18 783	23 272	22 229	24 107
2120 On an income tax basis	..	..	0	..	..	..	..	..	..	..
2200 Employers	269	8 306	26 385	54 226	93 234	89 666	87 988	112 274	112 444	119 020
2210 On a payroll basis	..	..	26 385	54 226	93 234	89 666	87 988	112 274	112 444	119 020
2220 On an income tax basis	..	..	0	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	4 361	8 746	14 229	18 146	16 064	16 981	19 642	20 761
Self-employment	..	..	2 492	6 788	10 120	10 119	10 872	11 501	11 588	11 586
Unemployment	..	..	1 869	1 958	4 109	8 027	5 192	5 480	8 054	9 175
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**	**27 855**	**30 567**	**27 770**	**33 334**
4100 Recurrent taxes on immovable property	6	41	1 478	3 988	7 281	9 666	12 623	13 488	13 267	13 708
Real State tax (IBI)/Real State tax surcharge	..	41	1 478	3 982	7 267	9 657	12 581	13 437	13 186	13 632
Special Real State tax for non-residents	..	0	0	6	6	8	4	2	3	3
Other taxes on property, land or building use	..	0	0	0	3	0	1	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	0	5	1	37	49	78	73
Tax on large commercial establishments	..	..	..	..	5	1	37	49	78	73
4200 Recurrent taxes on net wealth	0	107	637	1 413	2 479	688	1 904	2 240	2 304	2 353
4210 Individual	..	107	637	1 413	2 479	688	1 904	2 240	2 304	2 353
Wealth tax	..	..	637	1 199	2 054	104	1 144	1 414	1 496	1 519
Real State tax (unoccupied dwellings) and others	..	..	0	214	425	584	760	826	808	834
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	2 790	2 513	2 493	3 537
Inheritance and gift tax	..	..	440	1 379	2 901	2 412	2 790	2 513	2 493	3 537
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	6 984	9 329	7 535	11 108
Taxes on property transactions	60	767	2 478	5 939	17 025	7 603	6 984	9 329	7 535	10 812
Tax on financial transactions	..	..	..	0	0	0	0	0	0	296
4500 Non-recurrent taxes	0	0	646	1 108	2 447	1 809	3 554	2 997	2 171	2 628
4510 On net wealth	..	..	467	0	495	192	1 006	338	316	337
Tax on land holding gains	..	..	467	..	..	..	0	..	..	..
Urban use tax	..	..	..	..	495	192	73	104	82	103
Extraordinary resource of FGD	..	..	..	..	0	0	933	234	234	234
4520 Other non-recurrent taxes	..	..	179	1 108	1 952	1 617	2 548	2 659	1 855	2 291
Special duties	..	..	179	180	168	129	70	74	59	82
Land development contributions	..	..	0	223	368	225	61	66	47	68
Tax on the increase in value of urban terrains	..	..	0	705	1 416	1 263	2 417	2 519	1 749	2 141
Others	..	..	0	0	0	0	0	0	0	0
Levy on "Revaluation of Reserve Account"	..	..	..	0	0	0	0	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**	**111 159**	**124 852**	**110 303**	**126 791**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5100 Taxes on production, sale, transfer, etc.	503	4 552	26 732	59 383	93 814	84 985	102 912	115 125	100 986	116 498
5110 General taxes	275	2 234	16 611	37 800	62 778	55 629	69 478	81 079	70 846	83 882
5111 Value added taxes	0	0	16 304	37 785	62 743	55 318	69 294	80 889	70 669	83 548
Value added tax (VAT)	..	..	16 304	37 045	61 472	54 509	67 913	79 301	69 435	82 250
Canary Islands general indirect tax	..	..	0	740	1 271	809	1 381	1 588	1 234	1 298
5112 Sales tax	0	0	0	15	35	311	184	190	177	168
Fees for RTVE (since 2010)	..	..	..	0	0	278	184	190	177	168
Fees from Nat. Commission of Telecomms. Market	..	..	..	15	35	33	0	0	0	0
5113 Other	275	2 234	307	0	0	0	0	0	0	166
Cascade tax	118	1 483	197	..	..	..	..	..	..	0
Excises on luxury expenditure	96	939	15	..	..	..	..	..	..	0
Other import duties	94	832	128	..	..	..	..	..	..	0
Refund of internal taxes	-33	-1 020	-33	..	..	..	..	..	..	0
Tax on certain digital services	..	..	..	..	..	..	..	..	..	166
5120 Taxes on specific goods and services	228	2 317	10 120	21 583	31 036	29 356	33 434	34 046	30 140	32 616
5121 Excise duties	69	1 239	6 048	17 952	25 581	24 384	25 908	26 301	23 181	24 281
Special excises	69	1 239	10	0	0	0	0	0	0	0
On beer	0	0	87	202	307	302	316	352	330	337
On wine	0	0	0	0	0	0	0	0	0	0
On alcohol	0	0	481	785	1 008	876	843	874	673	730
On hydrocarbon	0	0	4 222	9 977	11 787	10 907	12 465	13 719	11 471	12 833
On tobacco	0	0	1 123	4 507	7 258	7 976	7 213	7 101	6 828	6 701
On electricity bills	0	0	0	703	1 153	1 483	1 458	1 460	1 309	1 141
On carbon	0	0	0	0	0	0	308	139	41	29
Tax on retail sales of specific hydrocarbons	0	0	0	0	1 356	1 238	7	1	0	0
Tax on oil derived fuels	0	0	120	237	253	220	314	332	254	289
Petrol tax	0	0	0	6	5	5	22	23	19	24
Production and storage of electricity	0	0	0	0	0	0	1 576	718	1 146	1 108
Tax Greenhouse Effect Flourinated	0	0	0	0	0	0	99	81	67	65
Other taxes	0	0	5	17	21	18	22	22	20	22
Canary Islands taxes on national products	0	0	0	51	86	71	85	84	86	116
Taxes on national products in Ceuta and Melilla	0	0	0	108	110	105	115	113	81	73
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	207	201	206	207
Special tax on certain means of transport	0	0	0	1 317	2 158	735	358	697	446	544
Fee for use of continental waters for electricity production	0	0	0	0	0	0	453	317	154	0
Special duties and other taxes on imported products	0	0	0	29	52	47	47	33	21	32
Other taxes on products	0	0	0	0	0	0	0	34	29	30
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	1 899	2 063	1 742	2 126
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	53	54	55	73
Tax on Imports in Ceuta and Melilla	0	0	36	41	42	40	43	43	31	28
Customs duties collected for the EU	..	..	511	970	1 723	1 509	1 803	1 966	1 656	2 025
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	5 408	5 461	4 999	5 963
Taxes on betting and gambling	0	232	1 307	1 649	2 051	1 635	1 164	1 361	816	994
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	1 446	1 714	1 704	2 247
Tax on deposits of credit institution	0	0	0	0	1	0	421	381	406	438
Ordinary resource DGF	0	0	0	0	0	0	1 644	1 101	1 161	1 257
Tourist tax	0	0	0	0	0	0	43	196	66	45
EU SRF contribution	..	..	..	0	0	0	690	708	846	982
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	219	221	218	246
EU levies	..	..	22	77	-2	35	15	0	0	0
Others	..	..	0	13	8	9	37	69	66	99
Resource CORES	..	..	0	0	0	169	167	152	152	147
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	8 247	9 727	9 317	10 293
5210 Recurrent taxes	3	1	1 616	4 306	5 311	5 782	6 420	6 861	6 503	6 766
Other taxes on luxury expenses	..	..	..	2	7	4	3	3	3	3
5211 Paid by households: motor vehicles	..	0	461	1 117	1 626	1 770	1 725	1 775	1 712	1 755
Car registration tax	..	..	461	1 117	1 626	1 770	1 725	1 775	1 712	1 755
5212 Paid by others: motor vehicles	..	0	117	298	502	498	470	491	473	485
Car registration tax	..	..	117	298	502	498	470	491	473	485

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5213 Paid in respect of other goods	..	1	1 038	2 889	3 176	3 510	4 222	4 592	4 315	4 523
Hunting and fishing taxes	..	..	0	28	28	34	30	27	27	28
Economic activity tax	..	..	925	1 934	1 633	1 785	1 794	1 890	1 855	1 962
Advertising	..	..	27	0	0	0	0	0	0	0
Taxes on environment and pollution	..	..	0	42	91	141	563	673	663	777
Tax on effluent, use of hydrocarbon and mines	..	..	0	51	83	67	184	194	193	174
Other fees paid by households for licences	..	..	0	179	264	228	245	328	280	322
Compensation for local taxes	..	..	86	140	176	165	118	130	126	121
Vehicle inspection duty	..	..	0	6	18	17	19	13	14	17
Municipal fees for private use of public space	..	..	0	509	883	1 073	1 269	1 337	1 157	1 122
5220 Non-recurrent taxes	0	0	1 017	1 767	3 209	1 577	1 827	2 866	2 814	3 527
Tax and building permits	..	..	327	1 117	2 227	859	575	1 108	892	1 120
Urban licenses	..	..	0	451	490	260	200	333	274	327
Greenhouse gas emission trading	..	..	0	0	0	0	412	1 015	1 264	1 656
Parafiscal taxes	..	..	690	199	492	458	640	410	384	424
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**	**189**	**152**	**118**	**176**
6100 Paid solely by business	..	49	0	0	0	0	0	0	0	0
6200 Other	..	0	22	3	12	8	189	152	118	176
Other taxes on production	..	..	..	3	12	8	189	152	118	176
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	970	1 723	1 509	1 803	1 966	1 656	2 025
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	690	708	846	982
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	1 323	1 897	1 093	2 338	2 822	2 704
Tax expenditure component	..	..	..	..	522	729	546	1 077	1 196	1 146
Transfer component	..	..	..	..	801	1 168	547	1 261	1 626	1 558
Non-wastable tax credits against 1210	..	..	..	..	0	0	46	177	296	1 417
Tax expenditure component	..	..	..	..	..	..	12	39	47	38
Transfer component	..	..	..	..	..	..	34	138	249	1 379
Total tax revenue on cash basis	**1 238**	**22 002**	**103 662**	**212 669**	**388 829**	**333 697**	**360 947**	**429 621**	**398 682**	**450 955**
Total tax revenue on accrual basis	**..**	**..**	**..**	**214 114**	**391 648**	**335 563**	**364 683**	**431 736**	**412 288**	**461 980**
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	558	1 116	1 243	1 184
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	447	937	1 155	1 170	987	891	931
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	214 561	393 107	337 447	366 411	433 839	414 422	464 095
Imputed social contributions	..	..	..	5 379	7 618	8 585	7 503	7 142	6 985	6 842
National Accounts: Taxes and all social contributions	..	..	..	219 940	400 725	346 032	373 914	440 981	421 407	470 937

.. 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/rex1qh

Table 5.34. Sweden: Details of tax revenue, 1965-2021

Million SEK

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**40 003**	**259 216**	**755 953**	**1 204 794**	**1 491 190**	**1 532 259**	**1 816 204**	**2 162 928**	**2 138 161**	**2 340 867**
Total tax revenue exclusive of taxes collected for the EU	..	..	**755 953**	**1 200 999**	**1 485 306**	**1 526 585**	**1 809 928**	**2 156 063**	**2 131 950**	**2 333 529**
1000 Taxes on income, profits and capital gains	**21 956**	**112 730**	**314 797**	**514 729**	**580 372**	**546 696**	**657 539**	**772 120**	**768 423**	**862 758**
1100 Of individuals	19 500	106 376	291 146	426 956	464 435	430 896	533 660	620 161	619 939	680 488
1110 On income and profits	19 390	105 866	289 598	392 532	414 728	396 353	464 596	550 584	553 964	571 572
Coupon tax	9	44	233	2 040	6 306	3 047	4 615	7 216	3 545	9 355
Duties on foreign artists	4	3	3	50	86	89	2	0	0	0
National income tax individual	8 676	31 682	70 755	66 850	44 326	42 595	52 480	57 083	52 716	51 534
Local income tax individual	9 294	78 134	220 072	336 304	479 068	522 850	635 719	748 197	766 082	806 447
Tax reduction individual	0	-3 997	-1 465	-18 872	-122 029	-179 890	-236 613	-271 871	-278 728	-305 764
Public service tax	..	..	0	5 061	6 674	6 981	7 759	9 028	9 369	9 149
Other	1 407	0	0	1 098	296	681	635	931	981	852
1120 On capital gains	110	510	1 548	34 425	49 707	34 543	69 064	69 577	65 975	108 916
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	123 878	151 959	148 484	182 270
1210 On profits	2 456	6 354	23 651	87 772	115 937	115 800	123 878	151 959	148 484	182 270
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	115 507	146 651	142 841	175 545
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	8 371	5 308	5 644	6 724
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**	**404 851**	**462 860**	**455 396**	**489 876**
2100 Employees	743	254	823	63 074	81 088	89 175	108 356	128 161	131 044	137 337
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	108 356	128 161	131 044	137 337
2110 On a payroll basis	..	..	..	63 074	81 088	89 175	108 356	128 161	131 044	137 337
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	291 646	331 065	321 621	348 647
Survivors pension fees	0	20 343	44 181	14 847	19 611	20 362	17 305	11 159	10 493	11 636
Health insurance fees	717	26 005	58 334	74 097	100 979	71 292	64 332	66 015	62 066	68 834
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	37 926	47 682	44 078	48 300
Industrial injury insurance fees	132	1 201	4 663	12 030	7 844	8 146	4 431	3 718	3 496	3 878
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	129 204	154 165	156 039	165 587
Parent insurance fees	0	484	1 159	19 215	25 356	26 355	38 448	48 326	45 449	50 411
2210 On a payroll basis	..	..	..	237 576	300 010	288 310	291 646	331 065	321 621	348 647
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	5 058	4 297	4 100	4 560
Survivors pension fees	0	943	1 580	451	662	687	443	158	91	167
Health insurance fees	260	992	1 702	1 988	3 297	2 082	256	152	59	184
Industrial injury insurance fees	0	64	191	365	264	275	84	51	29	54
Parent insurance fees	0	58	106	573	856	888	603	518	279	568
Supplementary pension fees	280	734	4 560	2 192	3 312	3 652	3 672	3 420	3 641	3 587
Reduction	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	5 569	8 391	7 584	5 058	4 297	4 100	4 560
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	-209	-662	-1 368	-670
2410 On a payroll basis	..	..	..	756	-984	-401	-209	-662	-1 368	-670
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**	**194 121**	**268 832**	**255 891**	**280 766**
Special wage tax	0	61	0	22 391	30 225	33 090	40 283	49 367	50 836	51 865
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	-1	1	0	1
General wage fees	0	0	2 018	27 603	52 898	74 207	153 839	219 464	205 054	228 899
4000 Taxes on property	**712**	**2 424**	**26 630**	**39 890**	**36 228**	**36 509**	**43 852**	**47 265**	**47 892**	**52 203**
4100 Recurrent taxes on immovable property	10	16	8 946	23 286	25 899	26 402	32 444	34 391	34 569	36 098
4110 Households	0	0	3 877	13 321	13 474	11 666	13 320	15 387	15 966	17 117
Special tax on real estate	..	..	3 877	13 321	13 474	11 666	13 320	15 387	15 966	17 117

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
4120 Others	10	16	5 069	9 965	12 424	14 736	19 124	19 003	18 602	18 980
Forestry levy	10	16	423	22	34	18	19	9	11	14
Special tax on real estate	0	0	4 646	9 943	12 390	14 718	19 105	18 995	18 591	18 966
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	0	0	0	0
4310 Estate and inheritance taxes	143	495	1 118	2 088	15	9	0	..	..	..
4320 Gift taxes	12	50	315	460	8	0	0	..	..	..
4400 Taxes on financial and capital transactions	181	1 146	13 051	5 833	10 305	10 097	11 408	12 874	13 323	16 106
Taxes on financial and capital transactions	181	1 146	6 946	4 878	9 414	8 968	10 895	12 276	12 721	15 525
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	513	598	602	581
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**	**514 485**	**610 185**	**608 185**	**652 648**
5100 Taxes on production, sale, transfer, etc.	11 808	58 474	181 587	284 182	387 956	439 050	495 733	589 535	586 604	630 099
5110 General taxes	4 147	34 643	112 399	199 606	286 211	326 685	383 002	459 825	461 267	499 497
5111 Value added taxes	0	34 643	112 399	197 483	282 586	322 603	379 120	459 699	461 138	499 360
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	3 882	126	129	137
5120 Taxes on specific goods and services	7 661	23 831	69 188	84 576	101 745	112 365	112 731	129 710	125 337	130 602
5121 Excise duties	5 953	19 941	55 332	70 313	84 873	91 470	91 572	104 451	105 144	108 483
Taxes on petrol and fuel	1 420	4 229	17 171	39 011	44 501	47 426	44 906	48 718	45 847	48 533
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	11 825	11 892	11 912	11 907
Tax on spirits	1 548	4 431	6 205	4 902	4 250	4 324	4 208	4 532	5 250	5 609
Tax on wine	149	930	2 922	3 567	4 001	4 589	5 654	6 143	6 552	6 635
Tax on beer and soft drinks	242	964	2 532	2 355	2 773	3 219	3 895	4 313	4 477	4 546
Tax on energy consumption	729	5 162	16 352	11 451	18 994	21 035	20 787	27 130	28 796	28 335
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	297	252	681	1 165
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	1 469	1 629	1 753
5122 Profits of fiscal monopolies	72	204	332	3 641	3 952	5 068	5 001	1 817	2 094	3 276
Alcohol monopoly wholesale	23	116	98	0	0	0	0	0	0	0
Alcohol monopoly retailing	49	88	234	80	296	302	198	240	471	376
Gaming monopoly retailing	0	0	0	3 561	3 657	4 766	4 803	1 577	1 623	2 900
5123 Customs and import duties	1 419	2 433	8 308	3 450	5 099	5 412	6 243	6 865	6 212	7 339
Customs	1 080	1 300	3 115	3 450	5 099	5 412	6 243	6 865	6 212	7 339
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	7 120	13 730	10 215	10 579
Betting tax	79	223	616	0	0	0	0	0	0	0
Advertisement tax	0	202	1 073	1 116	657	335	200	151	114	103
Tax on gambling	0	69	88	1 245	1 315	1 378	1 353	3 801	3 777	4 028
Other specific services	138	656	2 938	3 473	1 388	2 999	5 567	7 993	5 829	5 984
Tax on charter travelling	0	103	461	0	0	0	0	0	0	0
Tax on air travel	..	..	0	0	0	0	0	1 785	495	465
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	2 795	2 847	1 672	925
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	18 752	20 650	21 581	22 549
5210 Recurrent taxes	663	3 760	7 122	7 433	13 083	16 400	18 752	20 650	21 581	22 549
5211 Paid by households: motor vehicles	336	1 241	2 003	4 969	7 414	8 550	10 897	10 067	10 342	10 815
5212 Paid by others: motor vehicles	313	2 476	5 055	2 464	5 669	7 850	7 855	10 584	11 239	11 735
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**	**1 356**	**1 665**	**2 374**	**2 617**
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	1 356	1 665	2 374	2 617
Memorandum item										
Customs duties collected on behalf of the EU	..	..	..	3 450	5 099	5 412	6 243	6 865	6 212	7 339
Total tax revenue on cash basis	**40 003**	**259 216**	**755 953**	**1 144 233**	**1 465 382**	**1 496 374**	**1 762 187**	**0**	**0**	**0**
Total tax revenue on accrual basis	**..**	**..**	**..**	**1 204 794**	**1 491 190**	**1 532 259**	**1 816 204**	**2 162 928**	**2 138 161**	**2 340 867**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	16 726	24 966	24 731	25 886
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	1 832 930	2 187 894	2 162 892	2 366 753
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	1 832 930	2 187 894	2 162 892	2 366 753

.. 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/2ej93i

Table 5.35. Switzerland: Details of tax revenue, 1965-2021

Million CHF

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**11 237**	**46 385**	**85 774**	**128 205**	**151 404**	**162 356**	**181 128**	**199 354**	**195 260**	**209 311**
1000 Taxes on income, profits and capital gains	**4 616**	**21 022**	**40 203**	**56 411**	**69 790**	**74 439**	**84 362**	**96 240**	**90 452**	**100 037**
1100 Of individuals	3 748	18 056	27 824	37 948	47 994	51 835	56 375	61 355	62 876	63 762
1110 On income and profits	3 547	17 622	27 824	37 948	47 994	51 835	56 375	61 355	62 876	63 762
Direct federal tax	245	2 525	4 432	5 713	8 589	9 880	10 394	11 483	12 054	12 693
Military service exemption tax	35	103	135	163	138	155	173	168	185	182
Cantonal tax individuals	1 473	7 510	12 856	17 592	23 094	24 957	27 156	29 677	30 284	30 251
Municipal tax individuals	1 322	6 235	10 402	14 481	16 174	16 844	18 651	20 026	20 353	20 636
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	19 432	22 301	21 485	22 876
1210 On profits	801	2 818	6 300	11 323	16 161	16 378	19 432	22 301	21 485	22 876
Direct federal tax	153	781	2 214	4 928	6 800	8 006	9 731	11 785	12 092	12 701
Corporate cantonal tax	363	1 230	2 576	3 989	6 098	5 445	6 294	6 900	6 127	6 585
Corporate municipal tax	285	807	1 510	2 406	3 263	2 927	3 407	3 616	3 267	3 590
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	8 556	12 585	6 091	13 399
Withholding tax	..	..	4 044	6 202	4 211	4 723	6 543	9 842	3 316	10 000
Property gains tax	..	..	2 035	938	1 424	1 502	2 013	2 743	2 775	3 399
Other	..	..	0	0	0	0	0	0	0	0
2000 Social security contributions	**1 670**	**10 844**	**19 952**	**30 961**	**34 974**	**38 385**	**44 285**	**47 233**	**49 056**	**50 655**
2100 Employees	716	4 833	9 341	14 491	16 369	17 581	20 542	22 031	23 753	24 103
2110 On a payroll basis	716	4 833	9 341	14 491	16 369	17 581	20 542	22 031	23 753	24 103
2120 On an income tax basis	0	0	..	..	..	..	..	..	..	..
2200 Employers	747	4 897	9 350	14 504	16 383	17 608	20 574	22 072	22 044	23 253
2210 On a payroll basis	747	4 897	9 350	14 504	16 383	17 608	20 574	22 072	22 044	23 253
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	3 169	3 131	3 260	3 299
2310 On a payroll basis	209	1 046	1 261	1 967	2 222	3 197	3 169	3 131	3 260	3 299
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**	**13 140**	**15 230**	**15 744**	**16 664**
4100 Recurrent taxes on immovable property	78	304	447	735	895	968	1 138	1 290	1 341	1 414
4110 Households	78	304	447	735	895	968	1 138	1 290	1 341	1 414
Cantonal tax on buildings	20	71	125	187	265	286	349	395	392	435
Municipal tax on buildings	58	233	322	548	630	682	789	895	949	979
4120 Others	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	692	2 201	3 382	5 254	7 002	7 105	8 096	9 938	9 950	10 299
4210 Individual	420	1 383	2 194	3 972	5 309	5 576	6 606	7 932	8 246	8 703
Cantonal wealth tax	206	739	1 232	2 241	3 145	3 324	4 044	4 855	5 081	5 292
Municipal wealth tax	214	644	962	1 731	2 164	2 252	2 562	3 076	3 165	3 411
4220 Corporate	272	818	1 188	1 282	1 693	1 529	1 490	2 006	1 704	1 596
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	947	1 325	1 090	985
Municipal tax on capital	109	290	428	461	586	561	542	681	614	611
4300 Estate, inheritance and gift taxes	142	393	896	1 215	869	974	1 088	1 234	1 272	1 366
4310 Estate and inheritance taxes	142	393	896	1 215	869	974	1 088	1 234	1 272	1 366
Cantonal inheritance tax	128	361	820	1 118	774	886	964	1 065	1 128	1 195
Municipal inheritance tax	14	32	76	97	96	88	124	169	144	171
4320 Gift taxes	0	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	196	932	2 245	4 342	2 562	2 428	1 902	1 701	1 992	2 209
Cantonal transfer tax	48	245	115	144	182	182	177	207	233	265
Municipal transfer tax	21	103	39	52	42	50	52	60	64	79
Securities issuance	99	175	0	0	405	779	360	173	179	272
Securities trading	19	409	0	0	1 933	1 417	1 314	1 262	1 516	1 594
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	2015	2019	2020	2021
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	616	786	895	927	915	1 067	1 189	1 375
5000 Taxes on goods and services	**3 843**	**10 689**	**17 894**	**28 285**	**34 168**	**36 539**	**38 542**	**39 636**	**38 958**	**40 897**
5100 Taxes on production, sale, transfer, etc.	3 582	9 863	15 975	25 302	30 669	32 264	33 771	34 327	33 544	35 527
5110 General taxes	1 191	4 772	9 871	16 917	19 962	21 035	22 791	22 915	22 435	23 869
5111 Value added taxes	0	0	9 871	16 594	19 604	20 662	22 397	22 508	22 104	23 553
5112 Sales tax	1 191	4 772	0	323	358	373	393	407	331	316
Automobile duty	..	..	..	323	358	373	393	407	331	316
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	10 912	11 307	11 016	11 559
5121 Excise duties	1 016	3 427	4 604	6 810	7 805	8 295	8 056	8 353	8 049	8 462
Beer tax	26	33	0	0	107	112	114	117	110	107
Excises on tobacco	190	634	15	32	2 247	2 417	2 255	2 095	2 158	2 204
Other price supplements	104	542	1 503	1 783	3	0	3	3	3	3
Fuel tax	467	955	1 334	2 975	3 076	3 110	2 864	2 746	2 543	2 727
Additional fuel tax	229	1 263	1 753	2 020	2 071	2 082	1 905	1 821	1 683	1 811
Road tax	0	0	0	0	0	0	0	0	0	0
Mineral oil tax on combustibles	0	0	0	0	20	20	19	17	17	16
Automobile duty	0	0	0	0	0	0	0	0	0	0
Tax on distilled spirits	0	0	0	1	281	296	279	275	290	305
Electricity consumption tax	0	0	0	0	0	259	617	1 281	1 245	1 288
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	1 056	1 143	1 187	1 277
Import duties	972	923	1 201	1 096	1 040	1 079	1 056	1 143	1 187	1 277
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	1 800	1 812	1 780	1 820
Games in B casinos Confederation	2	2	2	37	449	381	272	311	250	248
Cantonal entertainment tax	17	37	23	27	39	101	67	73	53	46
Municipal entertainment tax	11	19	46	26	18	17	15	15	5	8
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	715	717	726	742
Lottery taxes	0	0	181	320	474	459	527	493	526	544
Other	0	0	0	20	193	199	204	203	220	232
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	68	106	92	99
5200 Taxes on use of goods and perform activities	261	826	1 918	2 983	3 499	4 276	4 771	5 308	5 415	5 370
5210 Recurrent taxes	261	826	1 918	2 983	3 499	4 276	4 767	5 300	5 406	5 353
5211 Paid by households: motor vehicles	152	501	921	1 336	1 580	1 667	1 768	1 863	1 875	1 907
Paid by households in respect of motor vehicles	..	..	921	1 336	1 580	1 667	1 768	1 863	1 875	1 907
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	442	466	469	477
Paid by others in respect of motor vehicles	..	..	230	334	395	417	442	466	469	477
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	2 556	2 971	3 062	2 969
Hunting and fishing	9	20	0	0	0	0	0	0	0	0
Cantonal dog license	3	9	6	9	8	8	9	11	12	11
Municipal dog license	2	8	14	21	25	30	35	43	44	52
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	703	1 157	1 261	1 315	1 375	1 340	1 387	1 409
Environmental incentive fees	0	0	3	73	166	755	1 036	1 447	1 497	1 365
Royalties and concessions	0	0	42	53	64	84	101	131	121	131
Radio and television licences	..	..	703	1 124	1 228	1 285	1 351	1 328	1 377	1 400
5220 Non-recurrent taxes	0	0	0	0	0	0	5	9	8	17
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**	**799**	**1 014**	**1 050**	**1 057**
6100 Paid solely by business	..	..	42	65	75	274	342	352	388	372
6200 Other	..	..	98	151	174	316	457	662	662	685
Exemption tax	..	..	98	151	174	187	190	197	201	203
Other	..	..	0	0	0	130	267	465	461	482

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue on cash basis	**11 237**	**46 385**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Total tax revenue on accrual basis	**..**	**..**	**85 774**	**128 205**	**151 404**	**162 356**	**181 128**	**199 354**	**195 260**	**209 311**
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	-1 058	-1 062	-818	-921
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	180 070	198 291	194 442	208 390
Imputed social contributions	..	..	362	502	467	454	337	393	806	565
National Accounts: taxes and all social contributions	..	..	85 895	127 974	150 935	161 689	180 407	198 684	195 248	208 954

.. 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/o6j5hf

Table 5.36. Türkiye: Details of tax revenue, 1965-2021

Million TRY

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**0**	**1**	**79**	**40 263**	**203 053**	**287 873**	**586 722**	**997 551**	**1 204 629**	**1 654 956**
1000 Taxes on income, profits and capital gains	**0**	**0**	**26**	**11 890**	**48 197**	**61 317**	**119 144**	**241 533**	**263 898**	**397 629**
1100 Of individuals	0	0	21	8 954	34 447	40 392	85 756	162 704	158 842	219 656
1110 On income and profits	0	0	21	8 954	34 447	40 392	85 756	162 704	158 842	219 656
Income tax	0	0	21	8 954	34 447	40 392	85 756	162 704	158 842	219 656
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	33 388	78 829	105 057	177 973
1210 On profits	0	0	5	2 935	13 751	20 925	33 388	78 829	105 057	177 973
Corporation tax	0	0	5	2 935	13 751	20 925	33 388	78 829	105 057	177 973
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**	**170 282**	**312 808**	**357 677**	**473 450**
2100 Employees	0	0	6	2 712	17 867	26 934	64 214	120 108	137 742	180 162
2110 On a payroll basis	..	..	..	2 712	17 867	26 934	64 214	120 108	137 742	180 162
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	0	0	9	3 619	20 442	39 363	95 067	178 345	204 045	267 228
2210 On a payroll basis	..	..	..	3 619	20 442	39 363	95 067	178 345	204 045	267 228
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	11 001	14 356	15 890	26 060
2310 On a payroll basis	..	..	..	1 211	5 743	5 399	11 001	14 356	15 890	26 060
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**	**28 582**	**41 721**	**53 548**	**70 179**
4100 Recurrent taxes on immovable property	0	0	0	191	1 464	2 669	5 882	9 681	11 204	13 647
Real estate tax	0	0	..	191	1 464	2 669	5 882	9 681	11 204	13 647
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	23
4210 Individual	..	..	..	..	..	..	..	..	..	23
4220 Corporate	..	..	..	..	..	..	..	..	..	0
4300 Estate, inheritance and gift taxes	0	0	0	15	125	215	435	1 104	1 298	2 255
Gift and inheritance tax	0	0	0	15	125	215	435	1 104	1 298	2 255
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	2	1 065	6 032	8 800	22 265	30 937	41 045	54 254
Stamp tax	0	0	2	818	3 642	5 083	12 045	18 853	20 964	28 203
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	9 530	11 213	19 001	24 739
Notary fees	0	0	0	40	389	388	690	872	1 081	1 312
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**	**259 964**	**389 092**	**517 288**	**696 341**
5100 Taxes on production, sale, transfer, etc.	0	0	22	16 328	92 605	131 878	250 261	373 692	500 367	675 957
5110 General taxes	0	0	16	9 735	43 285	62 533	121 070	180 729	230 761	385 343
5111 Value added taxes	..	..	14	9 735	43 285	62 533	121 070	180 729	230 761	385 343
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	129 191	192 963	269 606	290 614
5121 Excise duties	0	0	1	4 718	39 111	57 285	105 922	147 131	207 273	205 351
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	17 027	13 807	46 596	66 372
Motor vehicles purchase tax	0	0	0	498	4 293	6 193	17 027	13 807	46 596	66 372
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	38 066	72 328	91 667	107 687
Petroleum consumption tax	0	0	0	3 269	22 052	31 697	50 830	60 997	69 009	31 292
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5123 Customs and import duties	0	0	4	462	2 478	3 319	8 521	17 460	26 246	35 592
Customs duty	0	0	1	449	2 441	3 240	8 280	16 832	25 637	34 444
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	240	628	609	1 148
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	10 014	24 352	30 533	39 120
Bank, insurance transaction tax	0	0	1	997	3 149	3 571	9 172	22 670	27 069	33 029
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	842	1 681	3 464	6 092
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	4 734	4 019	5 553	10 550
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	9 703	15 400	16 921	20 384
5210 Recurrent taxes	0	0	0	359	4 161	5 374	9 703	15 400	16 921	20 384
Motor vehicles tax	0	0	0	359	0	5 374	9 703	15 400	16 921	20 384
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	359	4 161	5 374	9 703	15 400	16 921	20 384
Motor vehicles tax	..	..	..	302	3 521	5 033	8 949	14 503	15 983	18 836
Traffic fees	..	..	..	58	640	341	754	897	938	1 548
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**	**8 750**	**12 397**	**12 218**	**17 357**
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	0	13	2 658	6 417	5 924	8 750	12 397	12 218	17 357
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	3 779	6 361	5 123	7 580
Municipalities revenue	..	..	..	106	2 227	3 235	4 971	6 035	7 095	9 777
Total tax revenue on cash basis	**0**	**1**	**79**	**40 263**	**203 053**	**287 873**	**586 722**	**997 551**	**1 204 629**	**1 654 956**
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/eyh6o9

Table 5.37. United Kingdom: Details of tax revenue, 1965-2021

Million GBP

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**10 945**	**81 153**	**202 368**	**359 378**	**509 610**	**516 244**	**612 318**	**727 324**	**691 389**	**780 727**
Total tax revenue exclusive of taxes collected for the EU	**..**	**..**	**200 520**	**357 248**	**507 195**	**513 299**	**609 231**	**723 981**	**688 493**	**780 727**
1000 Taxes on income, profits and capital gains	**4 050**	**30 651**	**79 576**	**142 197**	**201 316**	**192 771**	**212 726**	**250 053**	**248 639**	**293 871**
1100 Of individuals	3 618	23 868	59 506	104 136	151 157	147 019	168 901	198 451	198 165	227 676
1110 On income and profits	3 615	23 376	57 614	101 925	147 309	144 502	163 291	189 265	187 912	215 513
Income tax	..	23 370	57 614	101 925	147 309	144 502	163 291	189 265	187 912	215 513
Surtax	..	6	0	0	0	0	0	0	0	0
1120 On capital gains	3	492	1 892	2 211	3 848	2 517	5 582	9 187	10 253	12 112
1200 Corporate	484	6 783	20 070	38 061	50 159	45 752	43 825	51 602	50 474	66 196
1210 On profits	484	6 510	18 994	35 730	46 841	44 857	42 408	50 300	49 440	64 973
Petroleum revenue tax	..	1 799	941	1 540	1 387	1 349	-552	-319	-431	-360
Supplementary petroleum duty	..	0	0	0	0	0	0	0	0	0
Corporation tax	..	4 712	18 053	34 190	44 740	42 865	42 340	49 805	49 136	64 583
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	595	814	735	750
Non fossil fuel obligation levy	..	0	0	0	124	75	25	0	0	0
1220 On capital gains	0	273	1 076	2 331	3 318	895	1 417	1 302	1 034	1 223
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**	**114 173**	**143 952**	**143 608**	**155 267**
2100 Employees	770	5 228	13 296	24 175	36 585	38 703	44 488	56 914	56 159	59 894
2110 On a payroll basis	..	..	13 296	24 175	36 585	38 703	44 488	56 914	56 159	59 894
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	66 491	82 682	82 976	90 751
2210 On a payroll basis	..	..	19 984	34 028	53 765	55 887	66 491	82 682	82 976	90 751
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	3 194	4 356	4 473	4 622
2310 On a payroll basis	..	..	1 177	2 049	2 860	2 756	3 194	4 356	4 473	4 622
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**	**2 764**	**2 898**	**3 148**
Selective employment tax	..	0	..	..	..	..	..	0	0	0
National insurance surcharge	..	3 498	..	..	..	..	..	0	0	0
Apprenticeship Levy	..	0	..	..	..	..	..	2 764	2 898	3 148
4000 Taxes on property	**1 591**	**9 774**	**16 538**	**41 134**	**63 392**	**61 768**	**76 399**	**90 329**	**79 760**	**89 599**
4100 Recurrent taxes on immovable property	1 228	8 665	13 462	30 552	44 891	50 028	58 019	68 750	61 088	64 609
4110 Households	539	3 687	2 373	14 205	23 609	25 919	29 373	36 720	38 055	40 171
Northern Ireland rates paid to CG	..	37	113	141	265	335	323	416	432	436
Council tax	..	0	0	13 991	23 217	25 438	28 777	35 963	37 269	39 371
Rates paid to LA	..	3 650	2 260	73	127	146	273	341	354	364
4120 Others	689	4 978	11 089	16 347	21 282	24 109	28 646	32 030	23 033	24 438
National non-domestic rates	..	0	7 542	14 966	19 358	21 602	25 834	28 928	20 075	21 301
Rates paid to LA	..	4 925	2 869	149	267	497	480	564	509	607
Northern Ireland rates paid to CG	..	53	115	207	353	361	335	392	359	346
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	384	489	504	508
Crossrail Business rates supplement	..	0	0	0	0	168	224	268	197	287
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	4 442	5 165	5 252	5 972
4310 Estate and inheritance taxes	287	479	1 321	2 215	3 867	2 642	4 442	5 165	5 252	5 972
Death duties	..	423	1 278	2 156	3 764	2 592	4 359	5 097	5 202	5 922
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	33	18	0	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	13 791	15 962	13 187	18 654
Stamp duties	..	630	1 755	8 367	14 634	9 098	13 791	15 962	13 187	18 654
4500 Non-recurrent taxes	0	0	0	0	0	0	147	452	233	364

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
4510 On net wealth	..	..	..	..	..	..	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	147	452	233	364
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**	**115 795**	**151 692**	**164 359**	**209 020**	**240 226**	**216 484**	**238 842**
5100 Taxes on production, sale, transfer, etc.	3 406	22 677	59 379	110 804	145 250	156 136	200 750	230 188	206 945	228 959
5110 General taxes	647	11 897	34 136	65 018	93 374	97 646	132 906	155 149	140 205	158 624
5111 Value added taxes	0	11 897	34 136	65 018	93 374	97 646	132 906	155 121	139 949	158 121
Value added tax	..	11 893	33 620	64 918	93 348	97 565	132 790	155 148	139 872	158 121
Adj. to VAT contribution	..	4	516	100	26	81	116	-27	77	0
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	28	256	503
5120 Taxes on specific goods and services	2 759	10 780	25 243	45 786	51 876	58 490	67 844	75 039	66 740	70 335
5121 Excise duties	2 383	8 616	19 707	37 315	40 427	45 454	47 294	49 285	44 880	48 304
Beer	..	1 029	2 220	2 813	3 042	3 278	3 294	3 659	3 062	3 552
Wines, spirits, cider and perry	..	1 513	2 627	3 751	5 008	6 075	7 385	8 457	9 084	9 334
Tobacco	..	2 735	5 541	7 666	7 862	9 076	9 190	9 038	9 790	10 254
Hydrocarbon oil	..	3 327	9 302	23 041	24 512	27 013	27 415	27 795	22 647	24 828
Other excise duties	..	12	17	0	0	0	0	0	0	0
Sugar levy	..	12	0	44	3	12	10	0	0	0
Soft Drinks Levy	..	..	0	0	0	0	0	336	297	336
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	3 219	3 488	3 041	4 678
Custom duties	..	..	..	1 800	2 074	2 933	3 077	3 343	2 896	0
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	142	145	145	145
Customs Duties - UK Receipts	..	..	..	0	0	0	0	0	0	4 533
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	13 626	17 039	13 318	12 895
Betting and gaming	..	456	1 022	1 522	959	1 092	2 053	2 502	2 088	2 427
National Lottery contributions to fund	..	0	0	1 590	1 310	1 625	1 713	1 713	1 713	1 713
Air passenger duty	..	0	0	940	1 883	2 094	3 119	3 806	927	790
Insurance premium tax	..	0	0	1 707	2 306	2 401	3 294	6 417	6 306	6 627
Bank Levy - Stability Fee Scheme	..	0	0	0	0	0	3 369	2 523	2 214	1 266
Light Dues	..	0	0	67	65	80	78	78	70	72
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	2 404	2 686	3 705	5 227	5 501	4 458
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	1 028	784	701	845
Climate change levy	..	0	0	0	690	666	1 761	2 004	1 779	1 929
Aggregates levy	..	0	0	0	339	290	354	396	360	411
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	1 471	2 042	744
Pension Protection Fund Levy	..	..	..	0	498	665	562	572	619	529
Plastic Packaging Tax	..	..	..	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	212	1 378	3 401	4 991	6 442	8 223	8 270	10 038	9 539	9 883
5210 Recurrent taxes	212	1 378	3 401	4 991	6 442	8 223	8 270	9 883	9 385	9 744
5211 Paid by households: motor vehicles	118	729	1 841	2 996	4 468	5 335	4 782	6 350	5 888	6 341
Motor vehicle duty	..	726	1 837	2 992	4 096	4 561	3 970	4 896	4 974	5 130
Boat licences	..	3	4	4	0	0	0	0	0	0
Visa and Citizenship Fees	..	..	..	0	372	774	812	1 454	914	1 211
5212 Paid by others: motor vehicles	74	588	1 134	1 614	1 288	1 279	1 929	2 109	1 987	1 916
Motor vehicle levy	..	588	1 134	1 614	1 288	1 279	1 929	2 109	1 987	1 916

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
5213 Paid in respect of other goods	20	61	426	381	686	1 609	1 559	1 424	1 510	1 487
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	27	36	27	24
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	970	814	947	925
1936 Tithe Act payments	..	..	0	0	0	0	0	0	0	0
Recurrent taxes paid in respect of other goods	..	..	0	0	0	45	55	66	28	29
Economic Crime Levy	..	..	..	0	0	0	0	0	0	0
Registers of Scotland	..	..	..	8	16	8	15	16	16	17
UK Emisions Trading Scheme (ETS)	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	155	154	139
Immigration Skills Charge	..	..	..	..	..	..	..	155	154	139
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	3 077	3 343	2 896	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	7 454	4 651	20 030	28 879	28 539	18 003	15 296	10 929
Tax expenditure component	..	..	6 973	1 233	4 414	5 542	2 571	1 622	1 378	984
Transfer component	..	..	481	3 418	15 617	23 338	25 968	16 381	13 918	9 945
Non-wastable tax credits against 1210	..	..	0	0	918	1 313	3 273	7 195	8 091	7 858
Tax expenditure component	..	..	0	..	654	915	1 136	2 275	2 432	2 746
Transfer component	..	..	0	..	264	398	2 137	4 920	5 659	5 112
Total tax revenue on cash basis	**10 945**	**81 153**	**202 400**	**356 071**	**509 032**	**509 500**	**601 185**	**709 343**	**639 418**	**779 079**
Total tax revenue on accrual basis	**..**	**..**	**202 368**	**359 378**	**509 610**	**516 244**	**612 318**	**727 324**	**691 389**	**780 727**
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	1 323	2 062	4 072	4 731	7 261	9 895	10 147	10 476
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	3 707	3 897	3 810	3 731
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	25 025	33 474	38 013	40 449
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	213 952	370 776	537 379	548 649	648 311	774 590	743 359	835 383
Imputed social contributions	..	..	3 966	4 244	1 435	1 628	1 598	1 849	1 639	1 318
National Accounts: Taxes and all social contributions	..	..	217 918	375 020	538 814	550 277	649 909	776 439	744 998	836 701

.. 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 5113: Following the SNA 2008 classification, the digital services tax is classified by the ONS as a Tax on imports excluding VAT and import duties (D.2122). However, it is classified in Revenue Statistics in the category Taxes on turnover and other general taxes on goods and services (5113) for consistency across OECD countries reporting the same type of tax.

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/0h6yiq

Table 5.38. United States: Details of tax revenue, 1965-2021

Million USD

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total tax revenue	**167 022**	**730 672**	**1 552 413**	**2 900 519**	**3 868 612**	**3 517 144**	**4 773 680**	**5 372 512**	**5 419 799**	**6 178 036**
1000 Taxes on income, profits and capital gains	**80 284**	**364 137**	**701 731**	**1 453 865**	**1 865 205**	**1 488 699**	**2 314 542**	**2 469 842**	**2 500 453**	**3 025 041**
1100 Of individuals	52 894	285 513	584 733	1 224 538	1 479 085	1 223 218	1 929 215	2 185 977	2 224 398	2 650 647
1110 On income and profits	50 401	272 879	552 859	1 088 967	1 326 736	1 163 737	1 753 783	1 997 206	1 995 255	2 263 562
Individual income tax federal	46 492	233 269	449 239	895 677	1 062 755	910 874	1 413 376	1 579 052	1 577 030	1 826 201
Individual income tax state and local govt.	3 909	39 610	103 620	193 290	263 981	252 863	340 407	418 154	418 225	437 361
1120 On capital gains	2 493	12 634	31 874	135 571	152 349	59 481	175 432	188 771	229 144	387 085
Capital gains federal	2 300	10 800	25 900	111 507	122 036	46 557	141 381	149 248	181 113	312 293
Capital gains tax state and local govt.	193	1 834	5 974	24 064	30 313	12 924	34 051	39 523	48 031	74 792
1200 Corporate	27 390	78 624	116 998	229 327	386 119	265 481	385 327	283 864	276 055	374 394
1210 On profits	26 745	73 586	106 134	170 835	330 597	240 445	337 786	236 487	239 948	328 034
Corporate income tax federal	24 861	60 525	85 736	144 590	281 040	198 698	288 486	175 327	175 085	244 071
Corporate income tax state and local govt.	1 884	13 061	20 398	26 245	49 556	41 747	49 300	61 159	64 863	83 963
1220 On capital gains	645	5 038	10 864	58 492	55 523	25 036	47 541	47 378	36 106	46 360
Capital gains tax corp. federal	600	4 143	8 776	49 506	47 200	20 689	40 602	35 125	26 346	34 494
Capital gains tax corp. state and local govt.	45	895	2 088	8 986	8 323	4 347	6 939	12 253	9 760	11 866
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**	**1 125 493**	**1 312 267**	**1 328 070**	**1 413 183**
2100 Employees	8 459	67 022	173 860	305 555	400 941	406 404	502 103	598 931	605 026	648 901
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	561 936	644 228	652 383	691 423
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	61 454	69 108	70 661	72 859
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**	**1 751**	**2 267**	**3 354**	**3 219**
4000 Taxes on property	**26 529**	**77 913**	**182 408**	**299 546**	**463 052**	**473 422**	**539 732**	**635 736**	**662 165**	**713 800**
4100 Recurrent taxes on immovable property	22 918	68 499	161 533	254 669	403 688	438 588	490 410	586 951	608 444	645 467
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	25 582	21 472	25 277	34 719
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	2015	2019	2020	2021
4400 Taxes on financial and capital transactions	164	989	2 148	4 389	20 503	7 460	14 896	16 830	17 539	22 150
Interest equalisation tax federal	15	0	..	..	..	..	..	..	..	..
Document and stock transfer state and local	149	989	2 148	4 389	20 503	7 460	14 896	16 830	17 539	22 150
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	2 972	4 848	6 934	7 675	8 844	10 482	10 905	11 464
5000 Taxes on goods and services	**38 017**	**128 844**	**271 301**	**464 004**	**632 713**	**635 329**	**792 162**	**952 401**	**925 756**	**1 022 794**
5100 Taxes on production, sale, transfer, etc.	33 300	111 810	235 233	404 093	540 291	546 710	695 784	834 914	809 967	898 038
5110 General taxes	8 016	51 328	125 575	221 358	301 403	295 123	374 173	446 213	446 701	499 540
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	374 173	446 213	446 701	499 540
General sales - general receipts state and local	7 981	51 328	125 575	221 358	301 403	295 123	374 173	446 213	446 701	499 540
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	321 611	388 701	363 266	398 499
5121 Excise duties	21 209	45 471	64 953	108 600	137 373	146 582	156 902	166 284	157 703	171 530
Alcohol taxes federal govt.	3 689	5 601	5 228	7 281	8 571	8 848	9 514	9 710	9 474	10 216
Tobacco taxes federal govt.	2 142	2 443	4 217	6 741	8 377	17 487	14 265	11 738	11 240	11 716
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	35 287	36 009	31 511	40 176
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	7 260	7 910	7 881	8 571
Tobacco taxes state and local govt.	1 386	3 874	6 009	8 726	16 433	18 611	18 002	18 801	19 016	19 312
Public utilities state and local govt.	871	5 888	11 814	17 989	27 879	28 892	27 834	27 883	27 181	28 014
Motor fuel taxes state and local govt.	4 331	9 822	20 792	31 373	38 682	39 634	44 740	54 232	51 400	53 525
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	38 123	77 752	68 627	89 101
Custom duties federal	1 442	7 436	17 490	21 123	28 793	28 603	38 123	77 752	68 627	89 101
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	30 153	36 388	35 491	39 487
Amusements state and local govt.	23	234	671	3 668	7 105	7 082	8 202	9 235	7 341	9 762
Parimutuels state and local govt.	386	731	659	326	328	206	182	193	207	229
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	21 769	26 960	27 943	29 496
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	96 433	108 278	101 445	98 380
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	96 377	117 486	115 789	124 755
5210 Recurrent taxes	3 490	9 501	21 262	37 114	68 547	66 440	74 447	87 797	90 097	94 915
5211 Paid by households: motor vehicles	1 211	3 370	8 104	11 409	14 996	16 294	18 809	21 315	21 449	22 481
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	2015	2019	2020	2021
5212 Paid by others: motor vehicles	937	2 343	3 564	6 688	8 484	9 108	10 702	12 185	12 222	12 722
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	44 936	54 297	56 427	59 712
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	6 678	7 808	9 215	11 297
Alcoholic beverage license tax st. and loc.	133	179	264	308	608	596	824	950	961	989
Public utilities license tax st. and loc.	30	130	270	395	1 903	1 468	1 665	1 835	1 703	1 672
Amusements license taxes st. and loc.	7	69	202	196	966	638	740	714	622	712
Occupation and business license st. and loc.	349	1 113	3 512	7 651	16 484	17 812	20 423	23 360	23 812	24 076
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	14 445	19 460	19 920	20 768
Hunting and fishing license taxes st. and loc.	138	417	82	112	146	151	162	170	193	197
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	21 930	29 689	25 692	29 840
Severance state and local govt.	503	4 167	5 224	5 285	12 895	11 751	9 755	13 514	9 703	13 487
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	12 175	16 175	15 988	16 353
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	156 656	255 580	525 970	562 230
Tax expenditure component	..	..	1 800	9 602	35 910	69 870	42 826	102 660	92 340	111 520
Transfer component	..	..	4 355	26 909	54 529	101 760	113 830	152 920	433 630	450 710
Non-wastable tax credits against 1210	..	..	..	..	..	250	577	440	660	300
Tax expenditure component	..	..	..	..	..	240	527	380	630	300
Transfer component	..	..	..	..	..	10	50	60	30	0
Unallocable transfer component	..	..	..	..	..	2 420	4 890	4 230	2 600	3 980
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	74 886	108 999	118 059	124 053
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	1 564 132	2 923 081	3 920 247	3 578 977	4 848 566	5 481 511	5 537 858	6 302 089
Imputed social contributions	..	..	3 384	3 727	7 134	9 428	9 636	8 688	8 838	8 972
National Accounts: Taxes and all social contributions	..	..	1 567 516	2 926 808	3 927 381	3 588 405	4 858 202	5 490 199	5 546 696	6 311 061

.. 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.

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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 also data on other taxes, on voluntary contributions to government and on compulsory contributions to 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, national currency

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	49 867	59 083	59 094	62 312
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	32	135	141	206	256	339	321	336	344	358
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**	**50 188**	**59 418**	**59 438**	**62 670**
Belgium, million EUR										
Contribution under 2000 heading	2 018	10 798	23 386	34 865	45 929	50 674	58 812	63 203	62 291	65 572
Other taxes	0	171	644	5 375	13 659	16 772	12 292	19 153	20 009	23 415
Voluntary contributions to government	0	41	52	58	57	59	70	84	82	83
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**	**71 174**	**82 440**	**82 382**	**89 070**
Canada, million CAD										
Contribution under 2000 heading	854	10 649	29 653	53 109	73 722	76 787	96 371	108 379	107 655	118 880
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**	**96 371**	**108 379**	**107 655**	**118 880**
Chile, million CLP										
Contribution under 2000 heading	..	..	159 559	576 758	1 148 647	1 493 987	2 252 490	2 994 906	3 104 866	2 815 090
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	8 914 415	11 975 273	12 194 451	13 597 362
Total	**..**	**..**	**487 661**	**2 598 389**	**4 957 305**	**6 902 690**	**11 166 905**	**14 970 179**	**15 299 318**	**16 412 451**
Colombia, million COP										
Contribution under 2000 heading	..	..	203 596	4 989 000	9 694 000	11 478 085	13 585 138	19 875 398	18 615 408	22 844 403
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	31 112 566	43 732 211	40 888 910	46 914 226
Total	**..**	**..**	**203 596**	**4 989 000**	**28 361 073**	**38 832 579**	**44 697 703**	**63 607 609**	**59 504 318**	**69 758 630**
Costa Rica, million CRC										
Contribution under 2000 heading	..	..	33 990	297 069	885 053	1 450 531	2 305 133	3 026 691	2 971 589	3 605 731
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	**..**	**..**	**33 990**	**297 069**	**885 053**	**1 450 531**	**2 305 133**	**3 026 691**	**2 971 589**	**3 605 731**
Czechia, million CZK										
Contribution under 2000 heading	..	..	..	341 544	573 417	576 029	659 743	889 237	901 670	1 004 804
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	1 099	974	661	386	578	537	573
Compulsory contributions to private sector	..	..	..	2 837	5 757	6 094	6 741	8 921	9 048	9 539
Total	**..**	**..**	**..**	**345 480**	**580 148**	**582 784**	**666 871**	**898 736**	**911 255**	**1 014 916**
Denmark, million DKK										
Contribution under 2000 heading	690	710	101	8 453	1 286	1 815	1 378	991	1 359	1 541
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	14 721	14 792	14 873	15 277
Compulsory contributions to private sector	145	554	1 278	1 445	4 526	3 847	2 964	2 828	2 875	2 834
Total	**835**	**2 937**	**9 466**	**26 531**	**22 874**	**22 854**	**19 063**	**18 611**	**19 107**	**19 652**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Estonia, million EUR										
Contribution under 2000 heading	..	..	..	674	1 683	1 879	2 300	3 256	3 331	3 652
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	389	378	342	311
Total	**..**	**..**	**..**	**674**	**2 024**	**1 918**	**2 689**	**3 556**	**3 673**	**3 962**
Finland, million EUR										
Contribution under 2000 heading	93	2 776	10 012	15 756	21 384	22 648	26 639	28 295	27 326	30 186
Other taxes	47	22	0	404	0	0	0	0	0	0
Voluntary contributions to government	0	262	632	236	228	254	303	246	235	261
Compulsory contributions to private sector	0	123	431	532	653	619	673	655	619	637
Total	**140**	**3 183**	**11 075**	**16 928**	**22 265**	**23 521**	**27 615**	**29 196**	**28 180**	**31 084**
France, million EUR										
Contribution under 2000 heading	8 804	76 235	191 141	231 875	307 663	323 816	370 375	363 817	348 335	374 574
Other taxes	0	895	2 950	81 001	127 511	137 383	170 210	232 687	234 036	253 653
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**	**540 585**	**596 504**	**582 371**	**628 227**
Germany, million EUR										
Contribution under 2000 heading	19 876	98 659	170 449	299 440	320 750	354 320	424 841	508 123	512 277	534 373
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	6 068	7 262	7 399	7 937
Compulsory contributions to private sector	107	690	1 462	6 120	8 243	9 386	11 202	14 112	15 465	16 224
Total	**21 929**	**107 791**	**184 914**	**328 889**	**350 402**	**368 808**	**442 111**	**529 497**	**535 141**	**558 534**
Greece, million EUR										
Contribution under 2000 heading	37	485	3 466	14 284	24 940	24 748	18 807	22 260	21 352	23 417
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**	**18 807**	**22 260**	**21 352**	**23 417**
Hungary, million HUF										
Contribution under 2000 heading	..	..	..	1 506 755	3 402 194	3 179 509	4 433 464	5 545 481	5 364 400	5 781 772
Other taxes	..	..	..	188 413	85 058	78 629	294 313	145 025	128 079	132 629
Voluntary contributions to government	..	..	..	1 273	1 762	1 693	1 229	983	953	963
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**	**4 729 006**	**5 691 489**	**5 493 432**	**5 915 364**
Iceland, million ISK										
Contribution under 2000 heading	5	102	3 607	19 680	39 594	63 599	79 707	97 423	88 364	97 414
Other taxes	0	1 047	20 571	26 732	52 444	77 472	97 987	187 636	259 588	277 008
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	139 792	187 003	191 784	207 998
Total	**5**	**1 608**	**37 632**	**95 260**	**210 155**	**236 509**	**317 486**	**472 062**	**539 736**	**582 420**
Ireland, million EUR										
Contribution under 2000 heading	21	578	1 729	3 966	8 143	8 458	9 999	13 110	12 285	13 618
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**	**9 999**	**13 110**	**12 285**	**13 618**
Israel, million ILS										
Contribution under 2000 heading	..	..	..	27 565	37 909	45 343	59 561	74 420	73 031	79 602
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	28 700	37 700	39 200	43 500
Total	**..**	**..**	**..**	**27 565**	**37 909**	**54 443**	**88 261**	**112 120**	**112 231**	**123 102**
Italy, million EUR										
Contribution under 2000 heading	1 881	22 976	87 256	143 629	200 772	209 122	214 376	237 290	224 742	240 691
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	464	567	561	750	764	763	804
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**	**215 126**	**238 054**	**225 505**	**241 495**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Japan, billion JPY										
Contribution under 2000 heading	1 344	18 178	34 613	47 968	53 325	54 461	64 465	72 046	71 562	73 614
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**	**64 465**	**72 046**	**71 562**	**73 614**
Korea, billion KRW										
Contribution under 2000 heading	..	73	3 760	22 759	53 588	69 090	104 693	140 071	150 854	162 209
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**	**104 693**	**140 071**	**150 854**	**162 209**
Latvia, million EUR										
Contribution under 2000 heading	..	..	..	669	1 774	1 554	2 030	2 911	2 985	3 191
Other taxes	..	..	..	12	51	36	80	149	128	138
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**	**2 111**	**3 060**	**3 113**	**3 329**
Lithuania, million EUR										
Contribution under 2000 heading	..	..	..	1 362	2 643	3 293	4 338	4 743	5 127	5 750
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	2	2	2	2	0	0
Compulsory contributions to private sector	..	..	..	0	247	95	140	3	0	0
Total	**..**	**..**	**..**	**1 362**	**2 892**	**3 391**	**4 480**	**4 748**	**5 127**	**5 750**
Luxembourg, million EUR										
Contribution under 2000 heading	86	443	1 011	2 224	3 710	4 387	5 548	6 851	7 190	7 643
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	4	18	18	28	38	48	52	57
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**	**5 586**	**6 898**	**7 242**	**7 700**
Mexico, million MXN										
Contribution under 2000 heading	..	109	17 165	138 223	236 727	277 459	409 249	552 058	576 019	612 175
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	206 824	303 426	332 725	363 552
Total	**..**	**134**	**21 005**	**205 575**	**381 057**	**423 569**	**616 073**	**855 484**	**908 743**	**975 727**
Netherlands, million EUR										
Contribution under 2000 heading	3 342	26 641	39 075	64 522	77 072	82 732	96 426	109 298	108 685	112 666
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**	**96 426**	**109 298**	**108 685**	**112 666**
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	325 130	377 057	381 231	402 152
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**	**325 130**	**377 057**	**381 231**	**402 152**
Poland, million PLN										
Contribution under 2000 heading	..	..	..	97 411	141 457	157 432	225 711	305 353	318 636	344 720
Other taxes	..	..	..	0	0	0	0	0	0	1 421
Voluntary contributions to government	..	..	..	0	0	0	49	46	48	48
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	**..**	**..**	**..**	**97 411**	**141 457**	**157 432**	**225 760**	**305 399**	**318 684**	**346 189**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Portugal, million EUR										
Contribution under 2000 heading	22	531	4 026	10 168	14 305	15 462	16 182	20 602	20 943	22 403
Other taxes	0	1	29	434	658	698	994	854	883	915
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**	**17 176**	**21 456**	**21 826**	**23 319**
Slovak Republic, million EUR										
Contribution under 2000 heading	..	..	..	4 409	7 244	8 154	10 897	14 085	14 229	15 262
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	22	31	11	11	12	29
Compulsory contributions to private sector	..	..	..	0	701	719	413	713	718	940
Total	**..**	**..**	**..**	**4 409**	**7 968**	**8 904**	**11 321**	**14 809**	**14 959**	**16 230**
Slovenia, million EUR										
Contribution under 2000 heading	..	..	..	2 820	5 046	5 761	5 983	7 587	7 908	8 566
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	**..**	**..**	**..**	**2 820**	**5 046**	**5 761**	**5 983**	**7 587**	**7 908**	**8 566**
Spain, million EUR										
Contribution under 2000 heading	350	10 682	36 722	74 683	127 088	127 235	122 835	152 527	154 315	163 888
Other taxes	0	49	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	447	937	1 155	1 170	987	891	931
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**	**124 005**	**153 514**	**155 206**	**164 819**
Sweden, million SEK										
Contribution under 2000 heading	4 851	74 647	205 867	306 974	388 505	384 668	404 851	462 860	455 396	489 876
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	16 726	24 966	24 731	30 070
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**	**421 577**	**487 826**	**480 127**	**519 946**
Switzerland, million CHF										
Contribution under 2000 heading	1 670	10 844	19 952	30 961	34 974	38 385	44 285	47 233	49 056	50 655
Other taxes	336	778	1 176	4 509	6 342	6 644	7 590	6 260	3 357	3 428
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	52 663	59 136	60 122	61 308
Total	**4 606**	**21 727**	**41 924**	**65 002**	**83 535**	**91 004**	**104 537**	**112 629**	**112 535**	**115 391**
Türkiye, million TRY										
Contribution under 2000 heading	0	0	15	7 543	44 052	71 696	170 282	312 808	357 677	473 450
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**	**170 282**	**312 808**	**357 677**	**473 450**
United Kingdom, million GBP										
Contribution under 2000 heading	1 685	13 531	34 457	60 252	93 210	97 346	114 173	143 952	143 608	155 267
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	25 025	33 474	38 013	40 449
Compulsory contributions to private sector	1 148	13 350	7 945	8 308	9 969	9 656	5 495	0	0	0
Total	**2 833**	**26 892**	**45 690**	**76 663**	**121 808**	**128 219**	**144 693**	**177 426**	**181 621**	**195 716**
United States, million USD										
Contribution under 2000 heading	22 192	159 763	396 972	683 104	907 357	917 409	1 125 493	1 312 267	1 328 070	1 413 183
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	74 886	108 999	118 059	124 053
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**	**1 200 379**	**1 421 266**	**1 446 129**	**1 537 236**

.. Not available

StatLink https://stat.link/lsc835

Table 5.40. Social security contributions and payroll taxes paid by government, national currency

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	38	42	45	42
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**	**765**	**922**	**959**	**889**
2000+3000 Total	**15**	**306**	**92**	**301**	**496**	**579**	**765**	**922**	**959**	**889**
Austria, million EUR[2]										
2000 Social security contributions										
Federal or Central government	48	230	337	620	1 244	1 532	1 825	2 209	2 261	2 388
State/Regional	13	166	337	692	988	1 179	1 376	1 702	1 800	2 035
Local government	17	145	292	699	1 036	1 277	1 515	1 815	1 908	2 033
Social Security Funds	11	79	48	176	203	226	264	293	303	309
Total	**88**	**619**	**1 015**	**2 186**	**3 471**	**4 213**	**4 980**	**6 018**	**6 272**	**6 764**
3000 Taxes on payroll and workforce										
Federal or Central government	0	49	134	186	337	533	624	649	658	676
State/Regional	0	48	74	232	351	458	492	507	507	539
Local government	1	29	79	301	262	359	428	455	456	487
Social Security Funds	0	0	39	44	51	55	65	71	73	74
Total	**1**	**125**	**326**	**763**	**1 000**	**1 405**	**1 609**	**1 682**	**1 693**	**1 776**
2000+3000 Total	**89**	**745**	**1 341**	**2 949**	**4 471**	**5 618**	**6 589**	**7 700**	**7 965**	**8 540**
Belgium, million EUR										
2000 Social security contributions										
Federal or Central government	..	536	211	259	434	493	859	881	921	958
State/Regional	..	0	614	1 218	1 600	1 873	2 440	2 750	2 809	2 961
Local government	..	434	768	1 376	2 151	2 655	3 973	4 515	4 667	4 808
Social Security Funds	..	89	176	252	308	360	415	411	427	455
Total	**..**	**1 059**	**1 769**	**3 105**	**4 493**	**5 381**	**7 686**	**8 557**	**8 823**	**9 181**
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**	**7 686**	**8 557**	**8 823**	**9 181**
Canada, million CAD										
2000 Social security contributions										
Federal or Central government	..	..	..	944	1 198	1 397	1 515	1 790	2 150	2 070
State/Regional	..	..	..	3 023	4 269	5 071	6 349	7 122	7 487	7 554
Local government	..	..	..	2 225	2 806	3 390	4 205	4 715	4 793	4 836
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	**..**	**..**	**..**	**6 192**	**8 273**	**9 857**	**12 070**	**13 626**	**14 430**	**14 460**
3000 Taxes on payroll andworkforce										
Federal or Central government	..	..	..	0	0	0	0	0	0	0
State/Regional	..	..	..	173	234	328	362	405	413	439
Local government	..	..	..	0	0	0	0	0	0	0
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	**..**	**..**	**..**	**173**	**234**	**328**	**362**	**405**	**413**	**439**
2000+3000 Total	**..**	**..**	**..**	**6 365**	**8 507**	**10 185**	**12 432**	**14 031**	**14 843**	**14 899**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Chile, million CLP										
2000 Social security contributions										
Federal or Central government	..	..	..	43 210	107 911	148 006	205 125	270 571	269 335	251 721
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	11 317	30 218	41 518	63 603	104 484	110 058	103 689
Social Security Funds	..	..	..	106	263	449	600	825	872	798
Total	**..**	**..**	**..**	**54 633**	**138 392**	**189 974**	**269 328**	**375 881**	**380 265**	**356 208**
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**	**269 328**	**375 881**	**380 265**	**356 208**
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	..	..	..	..	..	..	1 255 666	1 889 685	1 937 898	2 114 229
Total	**..**	**..**	**..**	**..**	**..**	**..**	**1 255 666**	**1 889 685**	**1 937 898**	**2 114 229**
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	436 646	589 456	614 683	654 006
State/Regional	..	..	..	..	..	..	0	0	0	0
Local government	..	..	..	..	..	..	0	0	0	0
Social Security Funds	..	..	..	..	..	..	0	0	0	0
Total	**..**	**..**	**..**	**..**	**..**	**..**	**436 646**	**589 456**	**614 683**	**654 006**
2000+3000 Total	**..**	**..**	**..**	**..**	**..**	**..**	**1 692 312**	**2 479 141**	**2 552 581**	**2 768 235**
Costa Rica, million CRC										
2000 Social security contributions										
Federal or Central government	..	..	3 219	35 099	102 041	197 340	301 475	358 848	364 628	365 341
State/Regional	..	..	0	0	0	0	0	0	0	0
Local government	..	..	228	2 214	5 357	9 866	17 177	23 092	23 212	23 842
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	**..**	**..**	**3 447**	**37 313**	**107 398**	**207 206**	**318 652**	**381 940**	**387 840**	**389 183**
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	91	2 666	5 320	12 405	17 321	20 795	22 030	23 077
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**	**17 321**	**20 795**	**22 030**	**23 077**
2000+3000 Total	**..**	**..**	**3 538**	**39 979**	**112 718**	**219 611**	**335 973**	**402 736**	**409 870**	**412 260**
Czechia, million CZK										
2000 Social security contributions										
Federal or Central government	..	..	..	28 050	44 437	45 439	37 553	52 185	56 141	58 645
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	5 660	8 253	9 394	41 954	61 791	68 981	74 834
Social Security Funds	..	..	..	510	791	938	975	1 275	1 310	1 360
Total	**..**	**..**	**..**	**34 220**	**53 481**	**55 771**	**80 482**	**115 252**	**126 432**	**134 839**
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**	**80 482**	**115 252**	**126 432**	**134 839**
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	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
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	359	474	514	553
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	48	155	173	232	335	354	372
Social Security Funds	..	..	..	0	1	3	4	8	9	10
Total	..	..	..	**163**	**386**	**434**	**596**	**817**	**876**	**935**
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**	**596**	**817**	**876**	**935**
Finland, million EUR										
2000 Social security contributions										
Federal or Central government	..	61	196	908	1 057	1 138	1 229	1 104	1 138	1 213
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	170	1 709	2 786	4 061	4 352	4 868	4 270	4 315	4 575
Social Security Funds	..	9	34	75	88	89	109	112	109	126
Total	..	**239**	**1 939**	**3 769**	**5 206**	**5 579**	**6 206**	**5 486**	**5 562**	**5 914**
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**	**6 206**	**5 486**	**5 562**	**5 914**
France, million EUR										
2000 Social security contributions										
Federal or Central government	..	3 816	8 063	10 466	12 426	12 841	12 999	14 275	14 424	14 757
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	2 369	5 542	10 372	15 925	18 065	21 553	22 157	22 505	23 209
Social Security Funds	..	2 594	6 940	10 827	14 035	15 427	17 399	17 548	18 178	19 707
Total	..	**8 779**	**20 545**	**31 665**	**42 386**	**46 333**	**51 951**	**53 980**	**55 107**	**57 673**
3000 Taxes on payroll and workforce										
Federal or Central government	..	836	494	854	1 558	1 611	1 768	1 968	2 014	2 069
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	27	107	324	549	698	852	962	992	1 046
Social Security Funds	..	629	2 234	3 413	4 531	5 028	5 522	5 782	6 047	6 651
Total	..	**1 492**	**2 835**	**4 591**	**6 638**	**7 337**	**8 142**	**8 712**	**9 053**	**9 766**
2000+3000 Total	..	**10 271**	**23 380**	**36 256**	**49 024**	**53 670**	**60 093**	**62 692**	**64 160**	**67 439**
Germany, million EUR										
2000 Social security contributions										
Federal or Central government	775	1 324	2 376	1 554	1 377	1 649	1 766	2 296	2 497	2 780
State/Regional	293	2 611	4 647	5 664	6 045	6 781	7 749	9 373	9 910	10 242
Local government	325	3 140	5 791	6 920	8 296	9 499	10 767	13 798	14 503	15 078
Social Security Funds	1 495	456	767	1 806	2 131	2 446	2 840	3 336	3 571	3 697
Total	**2 887**	**7 531**	**13 581**	**15 945**	**17 849**	**20 374**	**23 123**	**28 803**	**30 481**	**31 797**
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**	**23 123**	**28 803**	**30 481**	**31 797**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Greece, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	124	510	1 045	1 176	1 160	2 017	2 324	2 374
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	0	124	286	341	339	329	401	442
Social Security Funds	..	..	0	99	268	200	74	66	61	60
Total	**..**	**..**	**124**	**733**	**1 599**	**1 717**	**1 573**	**2 412**	**2 786**	**2 876**
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**	**0**
2000+3000 Total	**..**	**..**	**124**	**733**	**1 599**	**1 717**	**1 573**	**2 412**	**2 786**	**2 876**
Hungary, million HUF										
2000 Social security contributions										
Federal or Central government	..	..	..	148 251	293 684	352 354	539 106	530 607	511 362	491 643
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	173 475	343 306	291 375	152 189	147 213	136 697	129 333
Social Security Funds	..	..	..	4 936	8 052	6 763	2 977	876	709	755
Total	**..**	**..**	**..**	**326 661**	**645 042**	**650 492**	**694 272**	**678 696**	**648 768**	**621 731**
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	13 901	7 287	5 419	12 876	19 481	20 850	21 296
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	25 990	11 928	9 275	3 357	4 617	4 978	5 346
Social Security Funds	..	..	..	406	162	194	110	37	45	0
Total	**..**	**..**	**..**	**40 297**	**19 377**	**14 888**	**16 342**	**24 135**	**25 873**	**26 642**
2000+3000 Total	**..**	**..**	**..**	**366 958**	**664 420**	**665 380**	**710 614**	**702 831**	**674 641**	**648 373**
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	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
Ireland, million EUR										
2000 Social security contributions										
Federal or Central government	..	21	65	166	460	395	497	680	629	695
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	25	83	277	862	740	932	1 275	1 180	1 304
Social Security Funds	..	0	1	4	6	6	6	6	6	6
Total	**..**	**46**	**149**	**447**	**1 328**	**1 140**	**1 435**	**1 961**	**1 816**	**2 005**
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**	**1 435**	**1 961**	**1 816**	**2 005**
Israel, million ILS										
2000 Social security contributions										
Federal or Central government	..	..	..	840	1 030	1 180	1 780	2 380	2 320	2 540
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	280	340	390	590	790	770	840
Social Security Funds	..	..	..	5	12	15	0	0	0	0
Total	**..**	**..**	**..**	**1 120**	**1 370**	**1 570**	**2 370**	**3 170**	**3 090**	**3 380**
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	2 330	3 600	4 180	5 650	6 860	6 950	7 240
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	780	1 120	960	1 290	1 570	1 590	1 650
Social Security Funds	..	..	..	5	12	15	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total	**..**	**..**	**..**	**3 110**	**4 720**	**5 140**	**6 940**	**8 430**	**8 540**	**8 890**
2000+3000 Total	**..**	**..**	**..**	**4 230**	**6 090**	**6 710**	**9 310**	**11 600**	**11 630**	**12 270**
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	49 251	52 345	52 489	53 909
Total	**..**	**..**	**..**	**36 679**	**47 394**	**50 627**	**49 251**	**52 345**	**52 489**	**53 909**
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**	**49 251**	**52 345**	**52 489**	**53 909**
Japan, billion JPY										
2000 Social security contributions										
Federal or Central government	..	..	507	732	766	758	881	932	928	927
State/Regional	..	..	..	..	..	..	..	0	0	0
Local government	..	..	1 510	2 168	2 216	2 223	2 524	2 600	2 606	2 654
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	**..**	**..**	**2 017**	**2 900**	**2 982**	**2 981**	**3 405**	**3 532**	**3 533**	**3 580**
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**	**3 405**	**3 532**	**3 533**	**3 580**
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**	**262**	**358**	**326**	**361**
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**	**262**	**358**	**326**	**361**
Lithuania, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	179	327	335	426	50	50	54
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	174	294	351	375	40	46	51
Social Security Funds	..	..	..	5	14	16	16	1	1	1
Total	**..**	**..**	**..**	**358**	**635**	**701**	**818**	**91**	**98**	**106**
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2000+3000 Total	**..**	**..**	**..**	**358**	**635**	**701**	**818**	**91**	**98**	**106**
Luxembourg, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	257	273	413	488	648	789	828	864
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	2	4	4	4	4	4	4	4
Social Security Funds	..	..	7	11	12	13	17	22	23	24
Total	**..**	**..**	**267**	**288**	**429**	**505**	**669**	**814**	**855**	**891**
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**	**669**	**814**	**855**	**891**
Mexico, million MXN										
2000 Social security contributions										
Federal or Central government	..	25	2 952	44 879	94 251	103 440	145 329	183 462	196 039	197 668
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**	**145 329**	**183 462**	**196 039**	**197 668**
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**	**145 329**	**183 462**	**196 039**	**197 668**
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	46 487	52 458	53 465	57 123
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4 538	11 964	24 831	32 110	41 024	59 556	71 600	68 072	70 982
Social Security Funds	..	1 222	3 064	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Total	..	**7 002**	**17 887**	**36 726**	**60 343**	**74 770**	**106 043**	**124 058**	**121 537**	**128 105**
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**	**106 043**	**124 058**	**121 537**	**128 105**
Poland, million PLN										
2000 Social security contributions										
Federal or Central government	..	..	..	4 566	6 023	6 643	9 840	12 801	13 908	14 979
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	6 756	9 856	11 411	14 796	18 859	20 175	21 707
Social Security Funds	..	..	..	279	426	499	518	682	736	795
Total	..	..	..	**11 601**	**16 305**	**18 553**	**25 154**	**32 342**	**34 819**	**37 482**
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**	**25 154**	**32 342**	**34 819**	**37 482**
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	791	1 069	1 358	1 438	1 644
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	130	427	515	658	921	1 002	1 070
Social Security Funds	..	..	..	22	26	43	36	49	49	52
Total	..	..	..	**642**	**1 056**	**1 348**	**1 763**	**2 327**	**2 489**	**2 766**
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**	**1 348**	**1 763**	**2 327**	**2 489**	**2 766**
Slovenia, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	178	339	409	375	488	539	577
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	94	175	195	189	243	268	303
Social Security Funds	..	..	..	3	7	8	6	8	8	9
Total	..	..	..	**275**	**521**	**612**	**571**	**739**	**815**	**889**
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	56	77	6	7	8	9	14
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	29	36	3	4	4	4	5
Social Security Funds	..	..	..	1	2	0	0	0	0	0
Total	..	..	..	**86**	**114**	**9**	**11**	**12**	**14**	**20**
2000+3000 Total	..	..	..	**361**	**636**	**621**	**582**	**751**	**829**	**909**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
Spain, million EUR										
2000 Social security contributions										
Federal or Central government	..	387	989	1 408	1 966	2 201	2 239	2 707	2 830	2 998
State/Regional	..	2	0	4 411	9 426	10 996	11 245	14 013	14 951	16 635
Local government	..	252	1 819	2 524	4 098	4 781	4 797	5 625	5 688	5 956
Social Security Funds	..	396	1 202	1 284	484	527	496	517	535	549
Total	**..**	**1 037**	**4 010**	**9 627**	**15 974**	**18 505**	**18 777**	**22 862**	**24 004**	**26 138**
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**	**18 777**	**22 862**	**24 004**	**26 138**
Sweden, million SEK										
2000 Social security contributions										
Federal or Central government	..	7 543	12 430	21 153	25 164	24 729	25 707	28 554	29 222	31 046
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	18 149	49 298	66 215	83 877	82 141	85 373	98 072	96 956	103 308
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	**..**	**25 692**	**61 728**	**87 367**	**109 040**	**106 870**	**111 079**	**126 625**	**126 178**	**134 354**
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	1 527	3 453	5 394	6 912	12 326	16 584	16 420	17 845
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	6 060	10 808	17 980	22 958	40 935	56 961	54 480	59 380
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	**..**	**0**	**7 587**	**14 261**	**23 374**	**29 870**	**53 261**	**73 545**	**70 900**	**77 224**
2000+3000 Total	**..**	**25 692**	**69 315**	**101 628**	**132 414**	**136 740**	**164 340**	**200 170**	**197 078**	**211 578**
Switzerland, million CHF										
2000 Social security contributions										
Federal or Central government	13	91	224	293	381	448	530	584	606	616
State/Regional	34	380	770	971	1 269	1 520	1 766	1 943	2 013	2 079
Local government	22	270	460	595	745	823	911	964	1 020	1 042
Social Security Funds	2	21	4	14	18	23	26	28	28	29
Total	**71**	**762**	**1 458**	**1 873**	**2 413**	**2 813**	**3 234**	**3 519**	**3 667**	**3 766**
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**	**3 234**	**3 519**	**3 667**	**3 766**
Türkiye, million TRY										
2000 Social security contributions										
Federal or Central government	..	..	9	3 619	20 442	39 363	95 067	178 345	204 045	267 228
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**	**95 067**	**178 345**	**204 045**	**267 228**
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**	**95 067**	**178 345**	**204 045**	**267 228**

	1965	1980	1990	2000	2007	2010	2015	2019	2020	2021
United Kingdom, million GBP										
2000 Social security contributions										
Federal or Central government	87	920	2 134	3 178	5 921	6 528	7 867	10 401	11 300	12 782
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	83	926	1 957	2 958	4 903	5 383	4 571	4 959	5 160	5 438
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Total	**170**	**1 846**	**4 091**	**6 136**	**10 824**	**11 911**	**12 438**	**15 360**	**16 460**	**18 220**
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**	**6 136**	**10 824**	**11 911**	**12 438**	**15 360**	**16 460**	**18 220**
United States, million USD										
2000 Social security contributions										
Federal or Central government	301	2 053	9 059	11 323	19 628	25 434	26 803	28 387	29 461	30 147
State/Regional	699	7 585	19 802	32 814	44 061	45 936	49 105	56 722	61 960	61 319
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**	**75 908**	**85 109**	**91 421**	**91 466**
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**	**75 908**	**85 109**	**91 421**	**91 466**

.. 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.

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6 Tax revenues by subsectors of general government

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

Country tables 1975, 1995, 2005, 2015 and 2021

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	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**11 831**	**82 615**	**175 695**	**261 345**	**418 554**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	9 213	60 602	118 239	191 720	265 397	..	..	..	..	..
1200 Corporate	2 618	22 013	57 456	69 625	153 157	..	..	..	..	..
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**	**1 060**	**1 171**	**7 120**	**13 095**	**22 684**	**28 339**
4000 Taxes on property	**103**	**8**	**14**	**15**	**15**	**883**	**7 988**	**16 940**	**32 533**	**53 249**
4100 Recurrent taxes on immovable property	12	0	0	0	0	217	1 840	4 559	10 029	15 633
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	37 616
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**	**127 534**	**1 262**	**13 295**	**14 479**	**23 407**	**30 857**
5100 Taxes on production, sale, transfer, etc	4 919	29 613	67 172	97 166	119 607	532	4 923	8 188	11 884	15 173
5110 General taxes	1 408	12 970	39 436	60 680	77 661	0	0	0	0	0
5120 Taxes on specific goods and services	3 511	16 643	27 736	36 486	41 946	532	4 923	8 188	11 884	15 173
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	7 927	730	8 372	6 291	11 523	15 684
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**	**547 163**	**3 316**	**28 403**	**44 514**	**78 624**	**112 445**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**20 840**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	883	5 134	8 726	16 620	20 840	..	..	..	..	..
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**	**20 840**	**0**	**0**	**0**	**0**	**0**

.. Not available

StatLink https://stat.link/5c8hrk

Table 6.2. Austria, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**3 064**	**18 452**	**28 781**	**43 714**	**50 561**	**865**	**547**	**742**	**1 081**	**1 361**
1100 Of individuals	2 381	14 649	22 126	34 901	38 239	834	459	637	941	1 203
1200 Corporate	655	2 267	5 341	7 519	11 009	31	88	104	141	158
1300 Unallocable between 1100 and 1200	27	1 536	1 313	1 295	1 312	0	0	0	0	0
2000 Social security contributions	**352**	**4 243**	**5 720**	**7 547**	**8 894**	**34**	**311**	**409**	**496**	**426**
2100 Employees	225	2 379	2 978	3 911	4 573	34	310	395	465	393
2200 Employers	127	1 830	2 498	3 350	4 047	0	0	0	0	0
2300 Self-employed or non-employed	0	34	243	286	274	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**	**6 292**	**0**	**132**	**156**	**203**	**1 147**
4000 Taxes on property	**282**	**655**	**801**	**1 247**	**1 719**	**35**	**31**	**36**	**44**	**47**
4100 Recurrent taxes on immovable property	18	32	32	43	49	15	31	36	44	47
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	1 657	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	76	13	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**	**45 691**	**1 013**	**222**	**234**	**362**	**444**
5100 Taxes on production, sale, transfer, etc	4 549	18 639	27 613	36 693	41 979	926	158	139	216	282
5110 General taxes	2 545	13 436	19 421	26 282	31 060	662	0	0	0	0
5120 Taxes on specific goods and services	1 991	5 159	8 148	10 408	10 915	264	158	139	216	282
5130 Unallocable between 5110 and 5120	14	44	45	4	4	0	0	0	0	0
5200 Taxes on use of goods and perform activities	5	1 255	2 033	3 027	3 712	87	64	95	146	162
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**52**	**486**	**699**	**517**	**567**	**8**	**50**	**61**	**91**	**94**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**9 521**	**47 124**	**70 031**	**99 606**	**113 723**	**1 955**	**1 294**	**1 638**	**2 277**	**3 519**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**230**	**4 667**	**21 173**	**28 912**	**41 557**	**52 762**
2100 Employees	29	207	240	241	214	1 840	8 110	10 751	15 499	19 850
2200 Employers	0	50	27	26	16	2 375	10 912	14 037	19 906	25 126
2300 Self-employed or non-employed	0	0	0	0	0	453	2 151	4 125	6 153	7 786
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**	**3 909**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**254**	**395**	**539**	**675**	**793**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	139	395	539	675	793	..	..	..	..	..
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**	**327**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	769	582	134	96	69	..	..	..	..	..
5110 General taxes	448	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	321	582	134	96	69	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	24	155	168	258	258	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**55**	**60**	**103**	**129**	**81**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**2 279**	**2 987**	**3 246**	**4 400**	**5 340**	**4 667**	**21 173**	**28 912**	**41 557**	**52 762**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/ydhkum

Table 6.3. Belgium, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**8 534**	**30 905**	**45 859**	**57 131**	**62 830**	**..**	**79**	**0**	**4 283**	**9 094**
1100 Of individuals	6 929	25 997	36 007	43 436	43 562	..	79	..	4 283	9 094
1200 Corporate	1 596	4 867	9 811	13 644	19 193	..	0	..	0	0
1300 Unallocable between 1100 and 1200	10	41	42	51	75	..	0	..	0	0
2000 Social security contributions	**299**	**1 181**	**1 904**	**2 336**	**60**	**..**	**0**	**34**	**11**	**260**
2100 Employees	264	854	1 125	1 372	0	..	..	7	2	250
2200 Employers	36	228	608	715	60	..	..	27	9	9
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**	**2 599**	**..**	**1 168**	**4 669**	**7 087**	**9 313**
4100 Recurrent taxes on immovable property	12	25	41	41	51	..	83	192	249	429
4200 Recurrent taxes on net wealth	0	8	189	661	1 031	..	0	0	0	0
4300 Estate, inheritance and gift taxes	178	42	0	0	0	..	647	1 749	2 996	3 663
4400 Taxes on financial and capital transactions	393	1 193	521	596	749	..	438	2 728	3 763	5 194
4500 Non-recurrent taxes	0	73	123	563	389	..	0	0	79	27
4600 Other recurrent taxes on property	0	0	0	0	379	..	0	0	0	0
5000 Taxes on goods and services	**5 813**	**20 951**	**29 984**	**39 004**	**46 941**	**..**	**412**	**2 044**	**2 678**	**3 107**
5100 Taxes on production, sale, transfer, etc	5 562	19 767	29 742	38 985	46 907	..	58	76	227	342
5110 General taxes	3 776	13 894	21 533	27 952	34 783	..	0	0	0	0
5120 Taxes on specific goods and services	1 785	5 872	8 208	11 034	12 124	..	58	76	227	342
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	22	..	355	1 968	2 451	2 765
5300 Unallocable between 5100 and 5200	3	6	8	9	13	..	0	0	0	0
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**..**	**0**	**68**	**40**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	0	0	0
6200 Other	..	..	..	..	..	..	..	68	40	0
Total tax revenue	**15 230**	**54 377**	**78 621**	**100 332**	**112 430**	**..**	**1 659**	**6 816**	**14 099**	**21 773**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**683**	**3 058**	**2 249**	**3 052**	**3 085**	**0**	**335**	**825**	**1 106**	**1 327**
1100 Of individuals	675	3 058	2 249	3 052	3 085	..	335	825	1 106	1 327
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**	**18**	**6 709**	**28 479**	**39 537**	**56 438**	**65 235**
2100 Employees	27	80	18	21	18	1 749	8 268	11 558	15 640	19 573
2200 Employers	0	0	3	6	0	4 347	17 746	24 613	35 510	39 335
2300 Self-employed or non-employed	0	0	0	0	0	612	2 465	3 366	5 289	6 328
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**	**5 768**	**0**	**121**	**229**	**318**	**321**
4100 Recurrent taxes on immovable property	154	815	3 599	5 142	5 768	..	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	321
5000 Taxes on goods and services	**166**	**332**	**523**	**715**	**662**	**14**	**330**	**1 237**	**1 520**	**1 757**
5100 Taxes on production, sale, transfer, etc	150	295	437	694	638	14	330	1 237	1 520	1 757
5110 General taxes	0	0	0	0	0	0	29	373	219	363
5120 Taxes on specific goods and services	150	295	437	694	638	14	301	865	1 302	1 394
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**	**9 532**	**6 723**	**29 265**	**41 833**	**59 391**	**68 645**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/7t1r63

Table 6.4. Canada, tax revenues by sub-sectors of government

Million CAD

	Federal government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**19 047**	**82 237**	**140 013**	**191 684**	**261 493**	**8 165**	**52 373**	**78 331**	**123 157**	**172 387**
1100 Of individuals	12 822	65 384	102 366	143 315	181 899	6 074	43 428	62 435	96 989	127 258
1200 Corporate	5 741	14 739	32 197	41 726	69 630	2 091	8 944	15 896	26 168	45 129
1300 Unallocable between 1100 and 1200	484	2 114	5 450	6 643	9 964	0	0	0	0	0
2000 Social security contributions	**0**	**0**	**17 936**	**23 603**	**23 953**	**0**	**0**	**11 759**	**13 892**	**14 153**
2100 Employees	..	..	7 429	9 772	9 900	..	..	1 858	1 128	1 345
2200 Employers	..	..	10 507	13 831	14 052	..	..	9 901	12 764	12 808
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**	**18 821**
4000 Taxes on property	**13**	**0**	**0**	**0**	**0**	**428**	**6 492**	**9 298**	**11 809**	**19 530**
4100 Recurrent taxes on immovable property	0	..	..	..	..	85	2 960	2 934	5 410	7 108
4200 Recurrent taxes on net wealth	0	..	..	..	..	200	2 914	3 456	372	463
4300 Estate, inheritance and gift taxes	13	..	..	..	..	143	3	0	268	443
4400 Taxes on financial and capital transactions	0	..	..	..	..	0	0	1 965	3 912	9 744
4500 Non-recurrent taxes	0	..	..	..	..	0	615	943	1 847	1 772
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**	**69 321**	**10 128**	**42 076**	**67 537**	**95 289**	**111 832**
5100 Taxes on production, sale, transfer, etc	8 180	31 136	48 506	53 797	69 289	6 800	37 961	61 316	86 827	100 263
5110 General taxes	3 504	19 167	35 069	36 958	46 622	3 664	21 328	33 353	53 577	67 590
5120 Taxes on specific goods and services	4 676	11 969	13 437	16 839	22 667	3 136	16 633	27 963	33 250	32 672
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	0	24	45	40	32	3 328	4 115	6 221	8 462	11 569
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**	**354 767**	**18 721**	**107 439**	**176 156**	**257 403**	**336 722**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**80 774**
2100 Employees	..	..	..	..	..	2 142	15 028	18 328	27 785	38 132
2200 Employers	..	..	..	..	..	3 527	24 765	18 328	27 785	38 132
2300 Self-employed or non-employed	..	..	..	..	..	118	766	2 177	3 307	4 509
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**	**76 668**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	4 770	23 150	37 409	57 241	66 995	..	..	..	..	..
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	1 666	..	..	..	..	..
4500 Non-recurrent taxes	248	1 265	2 711	7 665	8 007	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**142**	**406**	**833**	**1 149**	**1 364**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	22	51	104	126	181	..	..	..	..	..
5110 General taxes	10	40	88	63	51	..	..	..	..	..
5120 Taxes on specific goods and services	12	11	16	63	130	..	..	..	..	..
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	1 183	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**525**	**3 662**	**1 483**	**748**	**932**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	437	2 946	541	0	0	..	..	..	..	..
6200 Other	88	716	942	748	932	..	..	..	..	..
Total tax revenue	**5 685**	**28 483**	**42 811**	**67 866**	**78 964**	**5 787**	**40 559**	**38 834**	**58 876**	**80 774**

.. Not available

StatLink https://stat.link/43djp2

Table 6.5. Chile, tax revenues by sub-sectors of government

Million CLP

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**1 359 694**	**5 171 293**	**11 840 521**	**20 456 920**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	281 293	738 620	3 199 876	5 780 432	..	..	..	..	..
1200 Corporate	..	836 725	3 155 480	6 839 133	9 145 873	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	241 676	1 277 193	1 801 512	5 530 616	..	..	..	..	..
2000 Social security contributions	**..**	**155 855**	**287 422**	**434 659**	**511 529**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	142 001	249 526	370 745	382 461	..	..	..	..	..
2200 Employers	..	13 854	37 896	63 914	129 068	..	..	..	..	..
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**	**909 034**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	13 044	4 909	15 249	26 388	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	13 245	23 184	92 236	291 830	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	155 143	462 027	272 118	590 816	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**3 179 304**	**6 831 482**	**16 182 903**	**26 318 567**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	3 169 645	6 811 389	16 131 136	26 135 885	..	..	..	..	..
5110 General taxes	..	2 187 602	5 391 285	13 273 958	22 785 935	..	..	..	..	..
5120 Taxes on specific goods and services	..	982 043	1 420 104	2 857 178	3 349 951	..	..	..	..	..
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	182 681	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**-29 554**	**-85 954**	**-579 303**	**-785 585**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	-29 554	-85 954	-579 303	-785 585	..	..	..	..	..
Total tax revenue	**..**	**4 846 730**	**12 694 362**	**28 258 382**	**47 410 465**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**2 303 561**
2100 Employees	..	..	..	..	..	..	193 269	644 295	1 817 831	2 303 561
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**	**1 697 887**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	157 193	411 656	1 041 671	1 697 887	..	..	..	..	..
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**	**2 051 419**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	52 690	140 703	385 532	493 510	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	52 690	140 703	385 532	493 510	..	..	..	..	..
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	1 557 909	..	..	..	..	..
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**	**3 749 307**	**..**	**193 269**	**644 295**	**1 817 831**	**2 303 561**

.. Not available

StatLink https://stat.link/pchmgk

Table 6.6. Colombia, tax revenues by sub-sectors of government

Million COP

	Federal government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**3 393 700**	**17 348 618**	**52 656 876**	**73 222 876**	**..**	**0**	**0**	**0**	**0**
1100 Of individuals	..	131 405	3 594 441	9 219 972	15 758 043	..	..	..	..	..
1200 Corporate	..	988 082	13 044 361	41 403 504	54 418 742	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	2 274 213	709 816	2 033 400	3 046 091	..	..	..	..	..
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**	**3 927 070**	**..**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**0**	**2 863 946**	**12 094 140**	**11 008 836**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	462 720	5 352 940	1 032 058	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	2 401 226	6 741 200	9 831 204	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	145 573	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**4 773 500**	**21 645 318**	**51 831 190**	**78 060 059**	**..**	**771 560**	**2 507 423**	**4 986 314**	**8 435 850**
5100 Taxes on production, sale, transfer, etc	..	4 773 500	21 645 318	51 831 190	78 060 059	..	771 560	2 228 909	4 456 650	7 173 147
5110 General taxes	..	3 427 600	17 427 948	41 659 696	69 883 378	..	0	0	0	0
5120 Taxes on specific goods and services	..	1 345 900	4 217 370	10 171 494	8 176 681	..	771 560	2 228 909	4 456 650	7 173 147
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	1 262 703
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	0	0	0	0
6000 Other taxes	**..**	**17 900**	**682 084**	**419 939**	**506 938**	**..**	**0**	**575 919**	**2 624 769**	**3 263 710**
6100 Paid solely by business	..	0	0	0	0	..	..	0	0	0
6200 Other	..	17 900	682 084	419 939	506 938	..	..	575 919	2 624 769	3 263 710
Total tax revenue	**..**	**8 784 297**	**44 719 808**	**119 799 453**	**166 725 777**	**..**	**771 560**	**3 083 342**	**7 611 084**	**11 699 560**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**22 844 403**
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	22 844 403
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**	**9 039 961**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	365 051	1 974 213	6 061 965	9 039 961	..	..	..	..	..
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**	**12 769 452**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	471 710	3 496 411	8 400 241	11 989 065	..	..	..	..	..
5110 General taxes	..	471 710	2 506 452	7 025 204	10 217 878	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	989 959	1 375 037	1 771 188	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	498 821	780 387	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**355 943**	**588 614**	**4 200 992**	**6 401 692**	**..**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	355 943	588 614	4 200 992	6 401 692	..	..	..	..	..
Total tax revenue	**..**	**1 192 705**	**6 059 238**	**19 162 019**	**28 211 104**	**..**	**3 159 328**	**7 845 000**	**13 585 138**	**22 844 403**

.. Not available

StatLink https://stat.link/vt1w4r

Table 6.7. Costa Rica, tax revenues by sub-sectors of government

Million CRC

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**47 678**	**324 224**	**1 247 308**	**2 063 810**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	16 438	386 241	622 772	..	..	..	..	..
1200 Corporate	..	..	288 355	659 951	970 546	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	47 678	19 430	201 116	470 492	..	..	..	..	..
2000 Social security contributions	**..**	**11 096**	**30 854**	**63 458**	**469 195**	**..**	**..**	**..**	**..**	**..**
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	469 195	..	..	..	..	..
3000 Taxes on payroll and workforce	**..**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**..**	**2 023**	**10 846**	**37 334**	**63 314**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	440	0	4 076	5 108	..	..	..	..	..
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	58 206	..	..	..	..	..
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**	**3 337 270**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	177 808	884 359	2 385 807	3 146 482	..	..	..	..	..
5110 General taxes	..	84 034	485 168	1 368 601	2 065 623	..	..	..	..	..
5120 Taxes on specific goods and services	..	93 774	399 192	1 017 206	1 080 859	..	..	..	..	..
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	190 789	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**11 010**	**54 338**	**162 200**	**83 185**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	11 010	54 338	162 200	83 185	..	..	..	..	..
Total tax revenue	**..**	**257 751**	**1 337 380**	**4 046 862**	**6 016 775**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**3 136 535**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	14 654	84 988	318 652	389 183
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	92 073	501 841	1 923 022	2 747 353
3000 Taxes on payroll and workforce	**..**	**0**	**0**	**0**	**0**	**..**	**22 992**	**115 730**	**423 616**	**569 339**
4000 Taxes on property	**..**	**2 037**	**14 264**	**85 927**	**145 217**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	2 037	14 264	85 927	145 171	..	..	..	..	..
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	46	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**1 214**	**27 506**	**125 341**	**151 265**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	0	94	3 093	3 916	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	94	3 093	3 916	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1 214	27 411	122 248	147 349	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**2 935**	**3 207**	**155**	**133**	**..**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	2 935	3 207	155	133	..	..	..	..	..
Total tax revenue	**..**	**6 185**	**44 976**	**211 422**	**296 615**	**..**	**129 718**	**702 559**	**2 665 291**	**3 705 874**

.. Not available

StatLink https://stat.link/a01jwx

Table 6.8. Czechia, tax revenues by sub-sectors of government

Million CZK

	Central government[1]					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	..	**137 616**	**273 549**	**329 768**	**440 618**	..	..	..	..	..
1100 Of individuals	..	70 361	137 937	164 678	198 237	..	..	..	..	..
1200 Corporate	..	67 255	135 611	165 090	242 381	..	..	..	..	..
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**	**103**	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	5	20	28	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	393	728	20	1	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	3 464	7 317	11 566	74	..	..	..	..	..
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**	**645 774**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	162 913	325 662	487 086	625 301	..	..	..	..	..
5110 General taxes	..	91 673	215 118	333 274	463 521	..	..	..	..	..
5120 Taxes on specific goods and services	..	71 240	110 544	153 812	161 780	..	..	..	..	..
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	20 472	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	**545**	**55**	**387**	**219**	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	545	55	387	219	..	..	..	..	..
Total tax revenue	..	**317 887**	**625 207**	**846 847**	**1 086 714**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**1 004 804**
2100 Employees	..	..	..	..	..	..	54 536	108 316	133 878	200 968
2200 Employers	..	..	..	..	..	..	148 342	307 618	417 778	618 255
2300 Self-employed or non-employed	..	..	..	..	..	..	24 993	65 692	108 088	185 581
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**	**11 836**	..	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	3 778	4 987	10 313	11 836	..	..	..	..	..
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**	**8 291**	..	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	124	199	292	21	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	124	199	292	21	..	..	..	..	..
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	8 271	..	..	..	..	..
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**	**20 127**	..	**227 871**	**481 626**	**659 743**	**1 004 804**

.. 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/9rj53b

Table 6.9. Denmark, tax revenues by sub-sectors of government

Million DKK

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**28 694**	**164 962**	**258 922**	**384 883**	**525 956**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	25 904	124 613	167 082	304 329	361 397	..	..	..	..	..
1200 Corporate	2 790	23 803	54 597	57 723	100 781	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	16 546	37 244	22 832	63 778	..	..	..	..	..
2000 Social security contributions	**143**	**562**	**1 180**	**836**	**739**	**..**	**..**	**..**	**..**	**..**
2100 Employees	0	559	1 177	826	736	..	..	..	..	..
2200 Employers	142	3	3	10	4	..	..	..	..	..
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**	**6 615**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**1 779**	**7 094**	**11 801**	**11 084**	**15 173**	**..**	**..**	**..**	**..**	**..**
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	6 616	..	..	..	..	..
4400 Taxes on financial and capital transactions	936	3 584	8 613	5 907	8 557	..	..	..	..	..
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**	**354 485**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	27 338	149 393	239 951	277 791	330 645	..	..	..	..	..
5110 General taxes	15 117	94 368	154 654	191 479	251 166	..	..	..	..	..
5120 Taxes on specific goods and services	12 221	55 026	85 298	86 312	79 479	..	..	..	..	..
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	13 864	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	2 446	4 021	7 177	9 976	..	..	..	..	..
6000 Other taxes	**0**	**0**	**203**	**320**	**278**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	203	320	278	..	..	..	..	..
6200 Other	..	..	0	0	0	..	..	..	..	..
Total tax revenue	**59 630**	**331 457**	**528 366**	**704 520**	**903 246**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**22 171**	**140 762**	**214 581**	**220 815**	**278 357**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	22 170	140 758	214 581	220 815	278 357	..	..	..	..	..
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**	**802**
2100 Employees	..	..	..	..	..	0	..	0	0	0
2200 Employers	..	..	..	..	..	58	..	529	542	802
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**	**32 432**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	3 518	10 155	17 466	28 085	32 432	..	..	..	..	..
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**	**310 790**	**58**	**0**	**529**	**542**	**802**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/7faysw

Table 6.10. Estonia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	..	**301**	**782**	**1 607**	**2 627**	..	..	..	..	..
1100 Of individuals	..	234	622	1 182	2 146	..	..	..	..	..
1200 Corporate	..	67	160	424	481	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	**191**	**636**	**1 191**	**1 925**	..	..	..	..	..
2100 Employees	..	0	0	0	0	..	..	..	..	..
2200 Employers	..	191	636	1 179	1 816	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	12	109	..	..	..	..	..
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**	**4 110**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	345	1 348	2 790	3 913	..	..	..	..	..
5110 General taxes	..	266	908	1 873	2 877	..	..	..	..	..
5120 Taxes on specific goods and services	..	79	440	917	1 036	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	5	37	74	197	..	..	..	..	..
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**	**8 662**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**1 727**
2100 Employees	..	..	..	..	..	..	0	31	99	150
2200 Employers	..	..	..	..	..	..	143	466	1 002	1 464
2300 Self-employed or non-employed	..	..	..	..	..	..	6	14	8	112
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**	**59**	..	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	7	32	58	59	..	..	..	..	..
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**	**14**	..	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	0	2	4	7	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	2	4	7	..	..	..	..	..
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**	**73**	..	**149**	**511**	**1 110**	**1 727**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/c2ex7z

Table 6.11. Finland, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**1 304**	**6 538**	**12 885**	**12 127**	**15 240**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	1 146	5 320	8 791	9 248	11 443	..	..	..	..	..
1200 Corporate	157	1 218	4 094	2 879	3 797	..	..	..	..	..
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**	**1 828**	**..**	**..**	**..**	**..**	**..**
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	826	..	..	..	..	..
4400 Taxes on financial and capital transactions	80	331	554	783	1 002	..	..	..	..	..
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**	**34 641**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	2 082	12 937	21 178	28 592	33 204	..	..	..	..	..
5110 General taxes	1 030	7 621	13 748	18 974	23 551	..	..	..	..	..
5120 Taxes on specific goods and services	1 052	5 316	7 430	9 618	9 653	..	..	..	..	..
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	1 437	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**10**	**90**	**68**	**81**	**108**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	10	90	68	81	108	..	..	..	..	..
Total tax revenue	**3 693**	**20 427**	**35 890**	**43 272**	**51 817**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**1 547**	**9 313**	**13 574**	**20 244**	**23 875**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	1 393	8 319	12 420	18 576	20 827	..	..	..	..	..
1200 Corporate	154	994	1 154	1 668	3 048	..	..	..	..	..
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**	**30 186**
2100 Employees	..	..	..	..	..	278	2 537	3 464	6 364	9 133
2200 Employers	..	..	..	..	..	990	9 447	14 127	18 232	18 890
2300 Self-employed or non-employed	..	..	..	..	..	79	1 509	1 288	2 043	2 163
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**	**1 960**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	0	441	725	1 603	1 960	..	..	..	..	..
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**	**25 836**	**1 347**	**13 493**	**18 879**	**26 639**	**30 186**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/0scwo5

Table 6.12. France, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**13 106**	**69 134**	**98 623**	**121 529**	**157 573**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	8 743	43 963	56 862	75 366	94 675	..	..	..	..	..
1200 Corporate	4 282	25 172	41 761	46 163	62 898	..	..	..	..	..
1300 Unallocable between 1100 and 1200	80	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**419**	**3 733**	**5 796**	**7 941**	**7 997**	**..**	**..**	**..**	**..**	**..**
2100 Employees	419	3 733	4 812	6 048	7 148	..	..	..	..	..
2200 Employers	0	0	984	1 893	849	..	..	..	..	..
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**	**13 624**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**1 372**	**7 356**	**13 945**	**20 362**	**29 226**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	26	9	30	100	4 974	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	1 309	3 053	5 224	2 084	..	..	..	..	..
4300 Estate, inheritance and gift taxes	616	4 261	9 006	12 317	18 624	..	..	..	..	..
4400 Taxes on financial and capital transactions	731	1 777	1 856	2 721	3 544	..	..	..	..	..
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**	**139 013**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	25 618	126 699	163 729	173 782	133 277	..	..	..	..	..
5110 General taxes	19 077	89 768	127 096	141 371	95 023	..	..	..	..	..
5120 Taxes on specific goods and services	6 540	36 931	36 633	32 411	38 254	..	..	..	..	..
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	5 736	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**49**	**924**	**3 522**	**1 683**	**734**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	32	871	3 502	1 677	716	..	..	..	..	..
6200 Other	17	53	21	6	18	..	..	..	..	..
Total tax revenue	**42 294**	**220 903**	**302 753**	**335 066**	**348 167**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**20**	**33**	**0**	**14 997**	**80 173**	**112 983**	**144 428**
1100 Of individuals	0	0	0	13	14	0	14 997	80 173	112 978	143 920
1200 Corporate	0	0	0	7	19	0	0	0	5	508
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**	**366 577**
2100 Employees	..	..	..	..	..	6 683	65 964	65 369	87 719	83 687
2200 Employers	..	..	..	..	..	24 236	135 892	190 090	246 280	254 243
2300 Self-employed or non-employed	..	..	..	..	..	2 170	16 139	19 975	28 435	28 647
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**	**9 795**	**107**	**36**	**1 767**	**20 500**	**22 943**
4000 Taxes on property	**2 876**	**27 105**	**44 534**	**68 949**	**66 517**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	2 626	23 117	35 989	57 331	46 111	..	..	..	..	..
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	20 406	..	..	..	..	..
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**	**77 437**	**301**	**5 708**	**12 776**	**36 159**	**85 330**
5100 Taxes on production, sale, transfer, etc	297	4 168	12 233	39 742	72 776	301	5 429	12 393	35 202	84 321
5110 General taxes	0	0	0	12 973	44 663	248	1 810	4 271	15 569	57 749
5120 Taxes on specific goods and services	297	4 168	12 233	26 769	28 113	53	3 620	8 122	19 633	26 572
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	4 661	0	279	383	957	1 009
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**	**9 157**	**0**	**0**	**0**	**568**	**952**
6100 Paid solely by business	2 577	18 970	22 334	9 120	9 157	..	..	..	568	952
6200 Other	0	1	0	0	0	..	..	..	0	0
Total tax revenue	**6 248**	**56 661**	**87 013**	**131 354**	**162 939**	**33 497**	**238 737**	**370 149**	**532 644**	**620 230**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/zw03jv

Table 6.13. Germany, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**26 782**	**90 688**	**89 383**	**143 652**	**184 720**	**26 428**	**77 258**	**83 503**	**133 852**	**177 943**
1100 Of individuals	23 469	83 710	77 468	129 730	158 069	23 267	71 598	70 916	118 871	153 292
1200 Corporate	3 314	6 978	11 915	13 922	26 651	3 160	5 659	12 587	14 981	24 651
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**	**1 758**	**2 606**	**9 080**	**8 985**	**17 537**	**29 628**
4100 Recurrent taxes on immovable property	0	0	..	0	0	0	0	0	0	1 540
4200 Recurrent taxes on net wealth	920	147	..	1 688	1 758	1 993	4 163	97	-2	0
4300 Estate, inheritance and gift taxes	0	0	..	0	0	271	1 815	4 097	6 290	9 775
4400 Taxes on financial and capital transactions	305	28	..	0	0	342	3 102	4 791	11 249	18 313
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**	**216 484**	**13 082**	**62 564**	**82 093**	**107 685**	**144 304**
5100 Taxes on production, sale, transfer, etc	35 370	125 377	147 967	188 870	196 002	10 371	55 506	66 406	99 805	136 117
5110 General taxes	18 458	67 178	74 361	110 451	118 029	9 194	52 783	62 851	96 751	132 505
5120 Taxes on specific goods and services	16 913	58 200	73 170	78 127	77 737	1 177	2 723	3 555	3 054	3 612
5130 Unallocable between 5110 and 5120	0	0	436	292	236	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	10 577	20 482	2 711	7 058	15 687	7 880	8 187
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**	**402 962**	**42 116**	**148 902**	**174 581**	**259 074**	**351 875**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**11 819**	**40 295**	**46 725**	**73 882**	**101 536**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	9 931	33 761	31 261	50 761	67 547	..	..	..	..	..
1200 Corporate	1 888	6 534	15 464	23 121	33 989	..	..	..	..	..
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**	**534 373**
2100 Employees	..	..	..	..	..	28 106	117 916	134 939	186 305	229 122
2200 Employers	..	..	..	..	..	34 609	133 120	148 507	196 679	253 498
2300 Self-employed or non-employed	..	..	..	..	..	1 575	17 016	28 084	41 857	51 753
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**	**13 445**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	2 122	7 027	10 247	13 215	13 445	..	..	..	..	..
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**	**10 061**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	94	271	3 136	5 615	9 653	..	..	..	..	..
5110 General taxes	0	0	2 909	4 734	9 220	..	..	..	..	..
5120 Taxes on specific goods and services	94	271	227	881	433	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	68	176	259	332	408	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**67**	**130**	**79**	**216**	**256**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	67	130	79	216	256	..	..	..	..	..
Total tax revenue	**17 042**	**50 666**	**60 446**	**93 260**	**125 298**	**64 290**	**268 052**	**311 530**	**424 841**	**534 373**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/zabqy6

Table 6.14. Greece, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**64**	**5 456**	**16 101**	**14 577**	**14 773**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	43	3 011	8 719	10 146	10 825	..	..	..	..	..
1200 Corporate	17	2 067	6 487	3 800	3 245	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	378	895	631	703	..	..	..	..	..
2000 Social security contributions	**0**	**380**	**1 048**	**745**	**60**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	380	1 031	744	60	..	..	..	..	..
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**	**3 716**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	1	0	0	3 046	2 590	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	138	284	180	188	..	..	..	..	..
4300 Estate, inheritance and gift taxes	5	274	258	134	198	..	..	..	..	..
4400 Taxes on financial and capital transactions	41	641	1 469	509	722	..	..	..	..	..
4500 Non-recurrent taxes	0	0	73	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	7	179	62	18	..	..	..	..	..
5000 Taxes on goods and services	**224**	**10 586**	**21 526**	**25 088**	**27 376**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	205	9 953	19 454	20 899	23 118	..	..	..	..	..
5110 General taxes	90	5 504	13 605	12 904	14 947	..	..	..	..	..
5120 Taxes on specific goods and services	114	4 413	5 772	7 901	8 136	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	36	77	94	35	..	..	..	..	..
5200 Taxes on use of goods and perform activities	20	385	1 780	3 187	3 600	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	248	292	1 002	658	..	..	..	..	..
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**	**45 925**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**3**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**9**	**8**
1100 Of individuals	2	..	..	..	..	0	..	..	9	8
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**	**23 357**
2100 Employees	..	..	..	..	..	62	4 181	10 206	10 351	12 155
2200 Employers	..	..	..	..	..	62	3 810	10 082	7 711	11 202
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**	**1 574**	**0**	**66**	**361**	**38**	**0**
4100 Recurrent taxes on immovable property	0	180	420	546	605	..	32	83	0	..
4200 Recurrent taxes on net wealth	0	267	788	903	969	..	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**	**98**	**0**	**124**	**248**	**240**	**165**
5100 Taxes on production, sale, transfer, etc	7	87	185	82	78	..	102	195	224	160
5110 General taxes	2	32	26	3	1	..	86	85	170	124
5120 Taxes on specific goods and services	6	55	159	79	77	..	16	110	47	27
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	0	0	7	9
5200 Taxes on use of goods and perform activities	3	2	12	14	20	..	22	53	16	5
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**	**1 672**	**148**	**8 181**	**20 897**	**18 349**	**23 530**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/qwx0yt

Table 6.15. Hungary, tax revenues by sub-sectors of government

Million HUF

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	..	**498 608**	**1 915 178**	**2 299 697**	**3 011 651**	..	..	..	..	..
1100 Of individuals	..	383 744	1 449 552	1 698 410	2 254 793	..	..	..	..	..
1200 Corporate	..	106 259	465 626	601 287	756 858	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	8 605	0	0	0	..	..	..	..	..
2000 Social security contributions	..	**69 554**	**235 148**	**148 044**	**253 631**	..	..	..	..	..
2100 Employees	..	18 468	53 611	144 868	252 135	..	..	..	..	..
2200 Employers	..	51 086	175 013	3 176	1 496	..	..	..	..	..
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**	**590 025**	..	..	..	..	..
4000 Taxes on property	..	**11 463**	**63 007**	**292 329**	**300 838**	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	55 906	54 127	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	135 661	52 308	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1 364	7 678	7 373	9 132	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	10 099	55 329	93 389	185 271	..	..	..	..	..
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**	**7 834 850**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	919 500	2 854 738	5 060 613	7 596 229	..	..	..	..	..
5110 General taxes	..	423 954	1 972 998	3 485 479	5 598 956	..	..	..	..	..
5120 Taxes on specific goods and services	..	495 546	881 740	1 575 134	1 997 273	..	..	..	..	..
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	238 621	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	**8 901**	**25 403**	**30 665**	**-25 174**	..	..	..	..	..
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**	**11 965 821**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	..	**0**	**173**	**45**	**36**	..	**0**	**26 307**	**126 216**	**150**
1100 Of individuals	..	0	173	45	36	..	0	26 307	126 216	150
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**	**5 528 141**
2100 Employees	..	..	..	..	..	..	116 824	530 098	1 626 055	2 913 623
2200 Employers	..	..	..	..	..	..	632 478	1 894 306	2 634 154	2 584 564
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	29 954
3000 Taxes on payroll and workforce	..	**1 075**	**1 153**	**0**	**0**	..	**0**	**44 397**	**10 283**	**8 574**
4000 Taxes on property	..	**17 531**	**123 929**	**145 000**	**181 832**	..	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	6 068	58 836	145 000	181 832	..	..	..	..	..
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**	**762 958**	..	**0**	**0**	**103 105**	**119 793**
5100 Taxes on production, sale, transfer, etc	..	39 240	337 935	594 855	761 797	..	..	..	103 105	119 793
5110 General taxes	..	38 472	334 077	584 380	754 982	..	..	..	29 882	66 346
5120 Taxes on specific goods and services	..	768	3 858	10 475	6 815	..	..	..	73 223	53 447
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	1 161	..	..	..	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**	**4 069**
6100 Paid solely by business	..	..	..	..	..	..	0	0	0	0
6200 Other	..	..	..	..	..	..	0	0	0	0
Total tax revenue	..	**60 576**	**513 641**	**770 616**	**944 826**	..	**800 072**	**2 532 882**	**4 539 045**	**5 660 727**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/mobav1

Table 6.16. Iceland, tax revenues by sub-sectors of government

Million ISK

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**68**	**27 156**	**105 705**	**210 536**	**295 626**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	55	22 914	70 944	127 535	197 845	..	..	..	..	..
1200 Corporate	13	4 242	20 297	52 544	65 454	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	14 464	30 457	32 327	..	..	..	..	..
2000 Social security contributions	**17**	**11 452**	**32 777**	**79 707**	**97 414**	**..**	**..**	**..**	**..**	**..**
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	97 414	..	..	..	..	..
3000 Taxes on payroll and workforce	**27**	**0**	**324**	**6 638**	**9 160**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**15**	**7 198**	**4 267**	**4 459**	**9 825**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	47	0	178	280	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	3 191	2 887	657	14	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	389	866	2 919	8 393	..	..	..	..	..
4400 Taxes on financial and capital transactions	9	3 571	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	248	362	524	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	266	343	613	..	..	..	..	..
5000 Taxes on goods and services	**392**	**66 356**	**177 366**	**264 323**	**373 634**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	387	62 140	167 012	254 422	361 377	..	..	..	..	..
5110 General taxes	182	42 358	122 968	188 001	284 536	..	..	..	..	..
5120 Taxes on specific goods and services	205	19 782	44 044	66 421	76 841	..	..	..	..	..
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	12 257	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**1 504**	**38 364**	**13 251**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	565	32 477	5 927	..	..	..	..	..
6200 Other	..	..	939	5 887	7 324	..	..	..	..	..
Total tax revenue	**519**	**112 162**	**321 941**	**604 026**	**798 908**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**78**	**21 170**	**74 465**	**170 443**	**273 816**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	74	21 170	74 455	170 443	273 816	..	..	..	..	..
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**	**57 929**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	18	5 674	13 931	34 701	57 929	..	..	..	..	..
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**	**9 122**	**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	9 122	..	..	..	..	..
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**	**340 867**	**0**	**0**	**0**	**0**	**0**

.. Not available

StatLink https://stat.link/sxfbaj

Table 6.17. Ireland, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**456**	**7 022**	**21 186**	**26 599**	**44 737**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	382	5 563	15 674	19 722	29 413	..	..	..	..	..
1200 Corporate	73	1 458	5 511	6 873	15 324	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	4	0	..	..	..	..	..
2000 Social security contributions	**11**	**87**	**217**	**1 351**	**1 580**	**..**	**..**	**..**	**..**	**..**
2100 Employees	10	87	217	1 351	1 580	..	..	..	..	..
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**	**797**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**37**	**370**	**2 741**	**2 530**	**3 725**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	15	0	475	551	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	0	0	169	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	17	76	255	401	582	..	..	..	..	..
4400 Taxes on financial and capital transactions	15	279	2 486	1 484	2 592	..	..	..	..	..
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**	**25 086**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	639	6 419	18 106	17 709	23 107	..	..	..	..	..
5110 General taxes	223	3 666	12 373	11 831	16 642	..	..	..	..	..
5120 Taxes on specific goods and services	416	2 753	5 733	5 878	6 465	..	..	..	..	..
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	1 979	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**12**	**10**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	0	0	..	..	..	..	..
6200 Other	..	..	..	12	10	..	..	..	..	..
Total tax revenue	**1 175**	**14 451**	**43 598**	**50 535**	**75 935**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**0**	**198**	**2 215**	**6 230**	**8 527**	**12 038**
2100 Employees	..	56	90	121	..	73	576	1 415	1 856	2 656
2200 Employers	..	0	0	0	..	125	1 528	4 427	6 211	8 692
2300 Self-employed or non-employed	..	0	0	0	..	0	111	388	460	690
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	**110**	**408**	**1 020**	**1 389**	**1 118**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	110	408	1 020	1 389	1 118	..	..	..	..	..
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**	**1 118**	**198**	**2 215**	**6 230**	**8 527**	**12 038**

.. 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/vjzbal

Table 6.18. Israel, tax revenues by sub-sectors of government

Million ILS

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**37 422**	**73 082**	**113 976**	**182 913**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	28 399	47 062	70 895	113 200	..	..	..	..	..
1200 Corporate	..	8 514	21 909	34 676	56 466	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	509	4 111	8 405	13 247	..	..	..	..	..
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**	**13 760**	**16 147**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**..**	**4 122**	**5 547**	**10 593**	**20 813**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	786	322	44	23	..	..	..	..	..
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	12 645	..	..	..	..	..
4500 Non-recurrent taxes	..	1 287	1 634	3 817	8 145	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**38 673**	**75 932**	**136 848**	**171 756**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	36 637	70 741	128 277	162 099	..	..	..	..	..
5110 General taxes	..	31 975	59 374	107 765	139 650	..	..	..	..	..
5120 Taxes on specific goods and services	..	4 662	11 367	20 512	22 449	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	2 036	5 191	8 571	9 656	..	..	..	..	..
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**	**164 481**	**275 177**	**391 628**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**79 602**
2100 Employees	..	..	..	..	..	..	7 953	19 720	34 692	44 414
2200 Employers	..	..	..	..	..	..	4 672	10 679	17 247	24 675
2300 Self-employed or non-employed	..	..	..	..	..	..	2 334	4 198	7 622	10 513
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**	**41 206**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	5 592	13 962	23 658	28 992	..	..	..	..	..
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	12 214	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**298**	**748**	**1 309**	**1 599**	**..**	**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	1 599	..	..	..	..	..
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**	**17 182**	**31 325**	**42 805**	**..**	**14 958**	**34 597**	**59 561**	**79 602**

.. Not available

StatLink https://stat.link/wspkqf

Table 6.19. Italy, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**3 897**	**128 458**	**165 580**	**195 451**	**229 039**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	2 767	98 695	131 047	156 320	183 253	..	..	..	..	..
1200 Corporate	1 131	32 890	31 969	31 421	34 041	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	-3 127	2 564	7 710	11 744	..	..	..	..	..
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**	**26 244**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	4	0	0	3 892	3 982	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	4 494	0	231	579	..	..	..	..	..
4300 Estate, inheritance and gift taxes	39	587	56	638	855	..	..	..	..	..
4400 Taxes on financial and capital transactions	544	8 464	13 794	16 310	19 599	..	..	..	..	..
4500 Non-recurrent taxes	0	0	1 322	303	86	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	545	852	1 143	..	..	..	..	..
5000 Taxes on goods and services	**5 506**	**95 323**	**123 870**	**157 330**	**188 809**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	5 306	92 042	121 824	154 713	181 075	..	..	..	..	..
5110 General taxes	2 685	52 531	80 619	93 282	121 283	..	..	..	..	..
5120 Taxes on specific goods and services	2 621	39 245	41 205	61 431	59 792	..	..	..	..	..
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	5 911	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	479	511	426	1 823	..	..	..	..	..
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**	**444 092**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**134**	**5 658**	**18 494**	**30 483**	**16 777**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	81	145	16 995	28 302	16 777	..	..	..	..	..
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**	**240 691**
2100 Employees	..	..	..	..	..	1 692	23 036	31 998	39 805	45 571
2200 Employers	..	..	..	..	..	6 915	79 716	125 099	143 273	161 057
2300 Self-employed or non-employed	..	..	..	..	..	0	16 860	22 265	31 298	34 063
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**	**18 819**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	29	7 449	11 736	21 666	18 407	..	..	..	..	..
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	78	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	358	1 390	334	..	..	..	..	..
5000 Taxes on goods and services	**4**	**6 941**	**30 231**	**34 551**	**25 408**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	0	1 505	17 114	15 138	4 975	..	..	..	..	..
5110 General taxes	..	0	4 698	7 410	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	1 505	12 416	7 728	4 975	..	..	..	..	..
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	9 159	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	2 597	5 605	10 474	11 274	..	..	..	..	..
6000 Other taxes	**0**	**0**	**34 690**	**28 072**	**22 638**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	34 690	28 072	22 638	..	..	..	..	..
6200 Other	..	..	0	0	0	..	..	..	..	..
Total tax revenue	**168**	**20 514**	**96 899**	**117 139**	**83 642**	**8 607**	**119 612**	**179 362**	**214 376**	**240 691**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/f1jy9a

Table 6.20. Japan, tax revenues by sub-sectors of government

Billion JPY

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**9 747**	**33 255**	**29 975**	**31 607**	**39 185**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	5 482	19 515	16 702	18 178	21 829	..	..	..	..	..
1200 Corporate	4 265	13 740	13 274	13 429	17 356	..	..	..	..	..
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**	**3 731**	**..**	**..**	**..**	**..**	**..**
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	2 770	..	..	..	..	..
4400 Taxes on financial and capital transactions	561	2 464	1 169	1 050	961	..	..	..	..	..
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**	**28 930**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	3 579	15 083	18 424	24 673	28 238	..	..	..	..	..
5110 General taxes	0	7 238	10 583	17 426	21 889	..	..	..	..	..
5120 Taxes on specific goods and services	3 579	7 845	7 840	7 247	6 350	..	..	..	..	..
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	692	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**0**	**35**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	..	0	..	..	..	..	..
6200 Other	..	..	..	..	35	..	..	..	..	..
Total tax revenue	**14 506**	**54 963**	**52 290**	**59 969**	**71 881**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**4 472**	**17 752**	**16 655**	**19 362**	**20 821**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	2 147	10 283	8 520	12 669	13 610	..	..	..	..	..
1200 Corporate	2 325	7 470	8 135	6 693	7 211	..	..	..	..	..
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**	**73 613**
2100 Employees	..	..	..	..	..	3 436	18 404	20 982	28 224	32 780
2200 Employers	..	..	..	..	..	4 825	21 432	23 154	29 479	34 312
2300 Self-employed or non-employed	..	..	..	..	..	992	4 958	6 712	6 763	6 521
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**	**11 048**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	1 848	9 865	10 116	10 005	10 655	..	..	..	..	..
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	392	..	..	..	..	..
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**	**10 080**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	1 234	3 245	5 299	7 198	8 170	..	..	..	..	..
5110 General taxes	0	0	2 551	4 974	6 170	..	..	..	..	..
5120 Taxes on specific goods and services	1 234	3 245	2 747	2 223	2 000	..	..	..	..	..
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	1 909	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**20**	**329**	**351**	**413**	**461**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	15	307	297	361	397	..	..	..	..	..
6200 Other	5	22	54	52	63	..	..	..	..	..
Total tax revenue	**8 157**	**33 675**	**34 805**	**39 099**	**42 409**	**9 253**	**44 794**	**50 848**	**64 465**	**73 613**

.. Not available

StatLink https://stat.link/1g4z2i

Table 6.21. Korea, tax revenues by sub-sectors of government

Billion KRW

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**344**	**23 000**	**55 109**	**106 162**	**185 459**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	134	13 713	24 766	60 828	114 438	..	..	..	..	..
1200 Corporate	139	8 988	30 343	45 334	71 021	..	..	..	..	..
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**	**40 207**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	106	535	1 666	7 302	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	1 029	1 873	5 044	15 006	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	1 258	4 363	8 454	17 899	..	..	..	..	..
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**	**113 264**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	920	29 170	63 480	93 127	113 264	..	..	..	..	..
5110 General taxes	198	14 637	36 118	54 159	71 205	..	..	..	..	..
5120 Taxes on specific goods and services	722	14 533	27 362	38 968	42 059	..	..	..	..	..
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**	**5 147**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	64	2 121	2 108	3 435	5 147	..	..	..	..	..
Total tax revenue	**1 393**	**56 774**	**127 466**	**217 888**	**344 077**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**36**	**1 704**	**5 500**	**12 989**	**20 115**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	0	1 137	2 804	6 772	11 772	..	..	..	..	..
1200 Corporate	0	565	2 696	6 217	8 343	..	..	..	..	..
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**	**162 209**
2100 Employees	..	..	..	..	..	0	4 539	17 632	44 281	70 297
2200 Employers	..	..	..	..	..	13	3 918	18 486	47 846	72 773
2300 Self-employed or non-employed	..	..	..	..	..	0	1 456	7 784	12 566	19 139
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**237**	**514**	**1 122**	**1 755**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**87**	**8 960**	**17 928**	**33 461**	**53 056**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	45	2 636	4 495	10 820	17 184	..	..	..	..	..
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	35 872	..	..	..	..	..
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**	**29 836**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	19	2 464	5 589	10 127	21 481	..	..	..	..	..
5110 General taxes	0	0	0	6 003	17 817	..	..	..	..	..
5120 Taxes on specific goods and services	19	2 464	5 589	4 124	3 664	..	..	..	..	..
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	8 355	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**198**	**4 474**	**6 207**	**8 036**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	198	4 474	6 207	8 036	..	..	..	..	..
Total tax revenue	**159**	**15 316**	**35 977**	**70 978**	**112 798**	**13**	**9 913**	**43 902**	**104 693**	**162 209**

.. Not available

StatLink https://stat.link/fzhjot

Table 6.22. Latvia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**68**	**453**	**677**	**764**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	0	195	289	477	..	..	..	..	..
1200 Corporate	..	68	258	389	286	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**..**	**0**	**0**	**0**	**104**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	104	..	..	..	..	..
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**	**58**	**..**	**..**	**..**	**..**	**..**
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	50	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	3	5	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**453**	**1 553**	**3 139**	**4 386**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	453	1 510	2 997	4 161	..	..	..	..	..
5110 General taxes	..	343	1 002	2 130	2 997	..	..	..	..	..
5120 Taxes on specific goods and services	..	110	508	867	1 164	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	43	142	225	..	..	..	..	..
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**	**5 315**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**197**	**538**	**1 156**	**1 531**	**..**	**0**	**0**	**0**	**0**
1100 Of individuals	..	197	538	1 156	1 531	..	..	..	..	..
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**	**3 087**
2100 Employees	..	..	..	..	..	..	12	292	585	938
2200 Employers	..	..	..	..	..	..	433	781	1 432	2 107
2300 Self-employed or non-employed	..	..	..	..	..	..	1	7	12	43
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**	**226**	**..**	**0**	**0**	**4**	**12**
4100 Recurrent taxes on immovable property	..	37	88	197	226	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	0	4	12
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**	**8**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	0	5	7	0	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	5	7	0	..	..	..	..	..
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**	**1 766**	**..**	**445**	**1 079**	**2 034**	**3 099**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/fgl2vu

Table 6.23. Lithuania, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**646**	**1 871**	**2 013**	**5 375**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	487	1 435	1 440	4 215	..	..	..	..	..
1200 Corporate	..	160	437	574	1 161	..	..	..	..	..
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**	**10**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	..	..	1	10	..	..	..	..	..
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**	**6 543**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	869	2 235	4 164	6 434	..	..	..	..	..
5110 General taxes	..	635	1 584	2 913	4 719	..	..	..	..	..
5120 Taxes on specific goods and services	..	234	651	1 252	1 715	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	24	38	56	109	..	..	..	..	..
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**	**11 928**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**5 750**
2100 Employees	..	..	..	..	..	..	17	154	873	4 367
2200 Employers	..	..	..	..	..	..	537	1 522	2 916	421
2300 Self-employed or non-employed	..	..	..	..	..	..	4	188	549	962
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**	**157**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	25	71	124	154	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	1	1	3	..	..	..	..	..
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**	**31**	**..**	**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	31	..	..	..	..	..
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**	**188**	**..**	**559**	**1 864**	**4 338**	**5 750**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/qfy87l

Table 6.24. Luxembourg, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**353**	**1 873**	**3 454**	**6 405**	**9 580**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	254	1 214	2 161	4 716	7 318	..	..	..	..	..
1200 Corporate	99	659	1 293	1 689	2 261	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**4**	**20**	**89**	**150**	**207**	**..**	**..**	**..**	**..**	**..**
2100 Employees	3	15	89	150	207	..	..	..	..	..
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**	**2 833**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	21	268	698	1 318	2 129	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3	15	44	74	118	..	..	..	..	..
4400 Taxes on financial and capital transactions	18	88	186	269	586	..	..	..	..	..
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**	**6 335**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	182	1 350	3 202	4 381	6 239	..	..	..	..	..
5110 General taxes	112	670	1 812	2 946	4 282	..	..	..	..	..
5120 Taxes on specific goods and services	70	680	1 390	1 435	1 958	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	7	23	39	85	96	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**6**	**11**	**27**	**28**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	6	10	27	28	..	..	..	..	..
6200 Other	..	0	0	0	0	..	..	..	..	..
Total tax revenue	**588**	**3 644**	**7 722**	**12 708**	**18 983**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**46**	**331**	**460**	**606**	**1 016**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	0	0	0	0	0	..	..	..	..	..
1200 Corporate	46	331	460	606	1 016	..	..	..	..	..
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**	**7 437**
2100 Employees	..	..	..	..	..	102	577	1 321	2 348	3 323
2200 Employers	..	..	..	..	..	150	684	1 378	2 335	3 147
2300 Self-employed or non-employed	..	..	..	..	..	16	200	387	715	967
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**	**79**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	6	17	26	36	41	..	..	..	..	..
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	38	..	..	..	..	..
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**	**8**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	1	3	7	8	6	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	1	3	7	8	6	..	..	..	..	..
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**	**1 104**	**268**	**1 460**	**3 086**	**5 399**	**7 437**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/vjf7k6

Table 6.25. Mexico, tax revenues by sub-sectors of government

Million MXN

	Federal government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**76 148**	**402 036**	**1 230 555**	**1 903 047**	**..**	**1**	**0**	**0**	**0**
1100 Of individuals	..	..	195 869	609 384	938 623	..	..	..	..	..
1200 Corporate	..	..	135 840	592 443	898 767	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	76 148	70 327	28 728	65 657	..	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**	**116 910**
4000 Taxes on property	**..**	**0**	**0**	**0**	**0**	**..**	**2 927**	**10 905**	**22 481**	**30 097**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	2 198	6 544	14 245	19 407
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	10 690
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**	**1 621 889**	**..**	**441**	**2 124**	**24 355**	**25 401**
5100 Taxes on production, sale, transfer, etc	..	88 372	401 580	1 115 525	1 621 215	..	22	1 364	4 357	8 779
5110 General taxes	..	51 785	318 432	707 213	1 123 699	..	0	0	0	0
5120 Taxes on specific goods and services	..	36 587	83 148	408 312	497 517	..	22	1 364	4 357	8 779
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	673	..	419	760	19 998	16 622
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	0	0	0	0
6000 Other taxes	**..**	**5 149**	**8 616**	**27 379**	**54 534**	**..**	**228**	**1 537**	**6 489**	**10 209**
6100 Paid solely by business	..	0	0	0	0	..	0	0	0	0
6200 Other	..	5 149	8 616	27 379	54 534	..	228	1 537	6 489	10 209
Total tax revenue (collecting government)	**..**	**172 749**	**827 186**	**2 373 960**	**3 579 470**	**..**	**6 573**	**34 995**	**123 545**	**182 616**
Adjustment[1]	**..**	**-49 115**	**-278 892**	**-629 130**	**0**	**..**	**39 225**	**218 291**	**494 239**	**710 597**
Total tax revenue (beneficiary government)	**..**	**123 634**	**548 294**	**1 744 830**	**3 579 470**	**..**	**45 798**	**253 286**	**617 784**	**893 213**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**612 175**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	50 871	206 551	409 249	612 175
3000 Taxes on payroll and workforce	**..**	**6**	**32**	**1**	**0**	**..**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**2 702**	**15 891**	**35 193**	**60 107**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	1 854	10 098	23 715	36 739	..	..	..	..	..
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	23 368	..	..	..	..	..
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**	**637**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	575	214	728	622	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	572	214	728	622	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	3	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	7	74	61	15	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**179**	**1 539**	**10 743**	**17 349**	**..**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	179	1 539	10 743	17 349	..	..	..	..	..
Total tax revenue (collecting government)	**..**	**3 485**	**17 750**	**46 726**	**78 094**	**..**	**50 871**	**206 551**	**409 249**	**612 175**
Adjustment[1]	**..**	**9 890**	**60 601**	**134 892**	**206 635**	**..**	**0**	**0**	**0**	**0**
Total tax revenue (beneficiary government)	**..**	**13 375**	**78 351**	**181 617**	**284 729**	**..**	**50 871**	**206 551**	**409 249**	**612 175**

.. 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/vrsw75

Table 6.26. Netherlands, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**15 075**	**33 520**	**52 640**	**70 849**	**107 846**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	11 713	23 557	33 905	52 405	74 429	..	..	..	..	..
1200 Corporate	3 361	9 963	18 735	18 444	33 417	..	..	..	..	..
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**	**7 774**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	50	0	0	1 345	1 459	..	..	..	..	..
4200 Recurrent taxes on net wealth	231	671	60	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	163	773	1 709	1 614	2 496	..	..	..	..	..
4400 Taxes on financial and capital transactions	323	1 436	4 466	1 772	3 819	..	..	..	..	..
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**	**96 189**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	9 113	29 728	54 658	65 990	91 355	..	..	..	..	..
5110 General taxes	6 257	19 832	36 950	44 879	65 400	..	..	..	..	..
5120 Taxes on specific goods and services	2 856	9 896	17 708	21 111	25 955	..	..	..	..	..
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	4 834	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**109**	**491**	**989**	**416**	**1 010**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	109	448	372	0	0	..	..	..	..	..
6200 Other	0	43	617	416	1 010	..	..	..	..	..
Total tax revenue	**25 667**	**68 783**	**116 980**	**146 157**	**212 819**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**112 666**
2100 Employees	..	..	..	..	..	7 139	32 795	35 383	48 213	42 179
2200 Employers	..	..	..	..	..	7 687	5 941	20 595	34 614	45 071
2300 Self-employed or non-employed	..	..	..	..	..	1 905	9 796	10 569	13 599	25 416
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**	**6 336**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	272	2 287	4 341	5 037	6 336	..	..	..	..	..
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**	**5 259**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	14	59	118	249	312	..	..	..	..	..
5110 General taxes	0	6	10	43	72	..	..	..	..	..
5120 Taxes on specific goods and services	14	53	108	206	240	..	..	..	..	..
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	4 947	..	..	..	..	..
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**	**11 595**	**16 732**	**48 532**	**66 547**	**96 426**	**112 666**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/0dmobw

Table 6.27. New Zealand, tax revenues by sub-sectors of government

Million NZD

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**2 296**	**21 253**	**37 379**	**44 723**	**73 629**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	1 874	15 626	24 373	30 297	51 398	..	..	..	..	..
1200 Corporate	407	4 122	9 957	11 407	19 771	..	..	..	..	..
1300 Unallocable between 1100 and 1200	16	1 505	3 049	3 019	2 460	..	..	..	..	..
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**	**97**	**..**	**..**	**..**	**..**	**..**
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	97	..	..	..	..	..
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**	**44 265**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	770	10 833	17 792	29 551	42 191	..	..	..	..	..
5110 General taxes	311	7 895	14 133	24 587	36 858	..	..	..	..	..
5120 Taxes on specific goods and services	459	2 938	3 659	4 964	5 333	..	..	..	..	..
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	2 074	..	..	..	..	..
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**	**117 992**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**6 877**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	237	1 646	2 825	4 962	6 877	..	..	..	..	..
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**	**862**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	18	33	30	33	161	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	18	33	30	33	161	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	11	151	280	549	701	..	..	..	..	..
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**	**7 739**	**0**	**0**	**0**	**0**	**0**

.. Not available

StatLink https://stat.link/t3fv6y

Table 6.28. Norway, tax revenues by sub-sectors of government

Million NOK

	Central government[1]					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**6 495**	**67 402**	**316 851**	**314 792**	**624 748**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	5 424	38 059	87 503	174 617	202 886	..	..	..	..	..
1200 Corporate	1 071	29 343	229 348	140 175	421 862	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**1 341**	**6 013**	**173 151**	**325 130**	**402 152**	**..**	**..**	**..**	**..**	**..**
2100 Employees	331	1 233	58 320	112 662	142 299	..	..	..	..	..
2200 Employers	1 010	4 780	104 794	190 923	232 603	..	..	..	..	..
2300 Self-employed or non-employed	0	0	10 037	21 545	27 250	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**2 217**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**771**	**3 497**	**11 178**	**12 209**	**22 121**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	490	1 172	4 741	3 488	8 955	..	..	..	..	..
4300 Estate, inheritance and gift taxes	146	975	1 768	295	48	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	1 350	4 669	8 426	13 118	..	..	..	..	..
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**	**452 741**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	24 367	134 965	220 898	342 410	430 482	..	..	..	..	..
5110 General taxes	13 670	81 772	153 820	256 029	340 400	..	..	..	..	..
5120 Taxes on specific goods and services	10 697	53 193	67 078	86 381	90 082	..	..	..	..	..
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	22 259	..	..	..	..	..
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**	**1 503 979**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**13 725**	**67 978**	**100 512**	**160 582**	**251 374**	**2 728**	**0**	**0**	**0**	**0**
1100 Of individuals	12 877	61 784	100 512	160 582	251 374	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**	**30 770**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	278	2 792	4 324	11 177	15 566	..	..	..	..	..
4200 Recurrent taxes on net wealth	494	4 560	5 959	10 635	15 204	..	..	..	..	..
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**	**1 672**	**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	1 672	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**	**283 816**	**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/gkbqd5

Table 6.29. Poland, tax revenues by sub-sectors of government

Million PLN

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	..	**32 774**	**40 398**	**71 381**	**133 916**	..	..	..	..	..
1100 Of individuals	..	23 937	24 518	45 462	79 955	..	..	..	..	..
1200 Corporate	..	8 837	15 880	25 919	53 961	..	..	..	..	..
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**	**14 531**	..	..	..	..	..
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**	**353 961**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	42 863	119 805	203 303	337 214	..	..	..	..	..
5110 General taxes	..	21 051	75 783	125 895	228 088	..	..	..	..	..
5120 Taxes on specific goods and services	..	21 812	44 022	77 408	109 126	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	620	402	3 826	16 747	..	..	..	..	..
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**	**502 408**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	..	**4 896**	**23 093**	**45 697**	**75 352**	..	**0**	**0**	**0**	**0**
1100 Of individuals	..	4 427	17 916	38 512	60 726	..	..	..	..	..
1200 Corporate	..	469	5 177	7 185	14 626	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	**0**	**0**	**0**	**0**	..	**38 808**	**121 522**	**225 711**	**344 720**
2100 Employees	..	..	..	..	..	..	16 727	49 469	92 607	149 781
2200 Employers	..	..	..	..	..	..	19 364	47 753	88 749	123 654
2300 Self-employed or non-employed	..	..	..	..	..	..	2 717	24 300	44 355	71 285
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**	**33 715**	..	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	3 579	12 718	22 206	28 064	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	44	242	246	425	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	747	1 763	2 185	5 226	..	..	..	..	..
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**	**4 326**	..	**0**	**0**	**0**	**1 421**
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	1 421
5110 General taxes	..	..	..	..	..	..	..	..	..	0
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	1 421
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	0
5200 Taxes on use of goods and perform activities	..	1 340	3 492	4 139	4 326	..	..	..	..	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	0
6000 Other taxes	..	**158**	**278**	**647**	**1 284**	..	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	158	278	647	1 284	..	..	..	..	..
Total tax revenue	..	**10 764**	**41 586**	**75 120**	**114 677**	..	**38 808**	**121 522**	**225 711**	**346 141**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/d9g0q8

Table 6.30. Portugal, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**81**	**6 557**	**11 576**	**17 516**	**18 818**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	4 547	7 694	12 316	14 059	..	..	..	..	..
1200 Corporate	..	1 866	3 761	5 199	4 759	..	..	..	..	..
1300 Unallocable between 1100 and 1200	81	144	121	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**621**	**265**	**217**	**2 164**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	2	7	19	2 005	..	..	..	..	..
2200 Employers	..	619	259	198	159	..	..	..	..	..
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**	**468**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	6	146	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	4	57	25	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	7	169	283	196	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	**198**	**10 407**	**19 782**	**21 725**	**26 717**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	187	10 198	19 374	20 899	25 500	..	..	..	..	..
5110 General taxes	52	5 481	11 846	13 745	17 446	..	..	..	..	..
5120 Taxes on specific goods and services	135	4 717	7 529	7 154	8 053	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	141	18	4	..	..	..	..	..
5200 Taxes on use of goods and perform activities	12	179	381	814	1 210	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	30	27	13	8	..	..	..	..	..
6000 Other taxes	**2**	**9**	**143**	**333**	**414**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	1	9	143	333	414	..	..	..	..	..
6200 Other	0	0	0	0	0	..	..	..	..	..
Total tax revenue	**304**	**17 820**	**32 075**	**39 992**	**48 581**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**307**	**725**	**1 246**	**1 322**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	156	298	832	926	..	..	..	..	..
1200 Corporate	..	151	427	414	396	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**941**	**1 629**	**1 867**	**0**	**161**	**5 267**	**11 133**	**14 099**	**20 240**
2100 Employees	..	941	1 629	1 867	..	62	2 100	4 053	5 106	6 921
2200 Employers	..	0	0	0	..	97	3 167	7 080	8 993	13 319
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**	**2 802**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	310	827	1 529	1 471	..	..	..	..	..
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	1 331	..	..	..	..	..
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**	**1 376**	**0**	**335**	**823**	**1 179**	**1 127**
5100 Taxes on production, sale, transfer, etc	0	442	827	876	1 074	..	335	823	1 179	1 109
5110 General taxes	0	318	563	629	746	..	276	592	994	915
5120 Taxes on specific goods and services	0	124	264	247	327	..	59	231	184	194
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	302	..	0	0	0	18
5300 Unallocable between 5100 and 5200	0	0	1	0	0	..	0	0	0	0
6000 Other taxes	**0**	**3**	**28**	**10**	**10**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	25	8	8	..	..	..	..	..
6200 Other	..	3	3	1	2	..	..	..	..	..
Total tax revenue	**0**	**2 349**	**4 884**	**6 360**	**5 510**	**161**	**5 602**	**11 956**	**15 278**	**21 367**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/kgjscz

Table 6.31. Slovak Republic, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	..	**1 993**	**2 968**	**5 542**	**7 682**	..	..	..	..	..
1100 Of individuals	..	695	1 496	2 464	3 760	..	..	..	..	..
1200 Corporate	..	1 166	1 345	2 917	3 633	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	132	128	162	290	..	..	..	..	..
2000 Social security contributions	..	**85**	**240**	**253**	**425**	..	..	..	..	..
2100 Employees	..	10	104	58	132	..	..	..	..	..
2200 Employers	..	75	136	195	292	..	..	..	..	..
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**	**11 693**	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	2 594	5 773	8 442	10 970	..	..	..	..	..
5110 General taxes	..	1 616	3 880	5 423	7 494	..	..	..	..	..
5120 Taxes on specific goods and services	..	978	1 893	3 020	3 476	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	189	256	532	691	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	2	0	32	..	..	..	..	..
6000 Other taxes	..	**0**	**0**	**0**	**0**	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	..	**4 887**	**9 267**	**14 770**	**19 799**	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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**	**14 837**
2100 Employees	..	..	..	0	..	..	540	1 377	2 352	3 593
2200 Employers	..	..	..	0	..	..	1 774	3 356	6 124	8 851
2300 Self-employed or non-employed	..	..	..	0	..	..	503	1 304	2 168	2 393
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**
4000 Taxes on property	..	**84**	**220**	**335**	**466**	..	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	72	220	335	466	..	..	..	..	..
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**	**233**	..	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	10	9	12	10	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	10	9	12	10	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	94	17	32	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	6	95	153	191	..	..	..	..	..
6000 Other taxes	..	**0**	**0**	**0**	**0**	..	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	..	**101**	**418**	**517**	**698**	..	**2 817**	**6 037**	**10 643**	**14 837**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/swua6z

Table 6.32. Slovenia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**479**	**1 828**	**1 528**	**2 802**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	413	1 029	958	1 509	..	..	..	..	..
1200 Corporate	..	54	795	568	1 291	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	12	5	2	3	..	..	..	..	..
2000 Social security contributions	**..**	**38**	**42**	**59**	**87**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	20	24	31	46	..	..	..	..	..
2200 Employers	..	17	15	23	34	..	..	..	..	..
2300 Self-employed or non-employed	..	1	3	5	7	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	**..**	**14**	**521**	**20**	**24**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**..**	**5**	**3**	**2**	**4**	**..**	**..**	**..**	**..**	**..**
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	4	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**1 554**	**3 826**	**5 543**	**6 628**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	1 524	3 645	5 205	6 208	..	..	..	..	..
5110 General taxes	..	1 192	2 489	3 224	4 305	..	..	..	..	..
5120 Taxes on specific goods and services	..	332	1 156	1 981	1 903	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	31	181	338	420	..	..	..	..	..
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**	**9 546**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**194**	**559**	**1 019**	**1 335**	**..**	**0**	**0**	**0**	**0**
1100 Of individuals	..	192	556	1 019	1 335	..	..	..	..	..
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**	**8 479**
2100 Employees	..	..	..	..	..	..	812	2 124	2 879	4 217
2200 Employers	..	..	..	..	..	..	806	1 579	2 112	3 105
2300 Self-employed or non-employed	..	..	..	..	..	..	175	652	933	1 157
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**	**317**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	37	122	199	250	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1	5	8	11	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	12	40	29	54	..	..	..	..	..
4500 Non-recurrent taxes	..	3	0	3	2	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**7**	**91**	**96**	**75**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	7	43	57	46	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	7	43	57	46	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	48	39	29	..	..	..	..	..
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**	**1 726**	**..**	**1 793**	**4 354**	**5 924**	**8 479**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/me7bz6

Table 6.33. Spain, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**1 388**	**38 846**	**71 598**	**62 198**	**79 031**	**..**	**588**	**19 503**	**34 814**	**51 442**
1100 Of individuals	897	31 789	38 219	39 659	48 248	..	457	19 104	34 600	51 128
1200 Corporate	490	7 057	33 379	22 539	30 783	..	131	399	214	314
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**	**3 474**	**..**	**0**	**0**	**0**	**0**
2100 Employees	..	1 017	1 369	1 541	1 332	..	..	..	..	..
2200 Employers	..	1 010	1 658	1 964	2 142	..	..	..	..	..
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**	**723**	**..**	**4 050**	**19 031**	**10 286**	**15 187**
4100 Recurrent taxes on immovable property	1	3	5	4	3	..	0	2	38	73
4200 Recurrent taxes on net wealth	0	166	38	32	65	..	419	1 246	961	1 293
4300 Estate, inheritance and gift taxes	56	1	24	222	117	..	835	2 315	2 454	3 240
4400 Taxes on financial and capital transactions	364	235	10	6	304	..	2 796	15 468	6 833	10 581
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**	**102 663**	**..**	**2 556**	**7 956**	**6 553**	**6 088**
5100 Taxes on production, sale, transfer, etc	1 599	32 206	70 895	87 536	99 937	..	2 387	7 637	6 022	5 377
5110 General taxes	990	20 331	51 583	61 839	74 883	..	786	1 980	2 571	2 764
5120 Taxes on specific goods and services	608	11 875	19 312	25 697	25 054	..	1 601	5 657	3 451	2 613
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	2 726	..	169	319	531	711
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	0	0	0	0
6000 Other taxes	**0**	**0**	**0**	**101**	**141**	**..**	**0**	**1**	**19**	**9**
6100 Paid solely by business	0	..	..	0	0	..	..	0	0	0
6200 Other	0	..	..	101	141	..	..	1	19	9
Total tax revenue	**3 418**	**73 666**	**146 238**	**156 032**	**186 032**	**..**	**7 194**	**46 491**	**51 672**	**72 726**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**175**	**2 514**	**4 892**	**5 633**	**7 318**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	131	2 137	3 426	4 637	6 114	..	..	..	..	..
1200 Corporate	0	377	1 466	996	1 204	..	..	..	..	..
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**	**160 414**
2100 Employees	..	..	..	..	..	645	7 372	15 332	17 242	22 775
2200 Employers	..	..	..	..	..	2 722	35 137	77 989	86 024	116 878
2300 Self-employed or non-employed	..	..	..	..	..	0	7 342	12 719	16 064	20 761
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**	**17 424**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	26	2 754	6 038	12 581	13 632	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	177	431	911	995	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	19	79	114	180	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	166	423	145	223	..	..	..	..	..
4500 Non-recurrent taxes	0	643	1 898	2 621	2 394	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**104**	**6 072**	**12 810**	**13 067**	**15 033**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	104	1 976	5 946	6 846	8 177	..	..	..	..	..
5110 General taxes	95	1 805	4 186	5 068	6 235	..	..	..	..	..
5120 Taxes on specific goods and services	10	171	1 760	1 778	1 942	..	..	..	..	..
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	6 856	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**8**	**6**	**69**	**26**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	8	6	69	26	..	..	..	..	..
Total tax revenue	**305**	**12 353**	**26 577**	**35 141**	**39 801**	**3 367**	**49 851**	**106 040**	**119 330**	**160 414**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/0b4t6s

Table 6.34. Sweden, tax revenues by sub-sectors of government

Million SEK

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**28 216**	**72 342**	**123 698**	**21 820**	**56 311**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	25 626	22 541	21 708	-102 059	-125 959	..	..	..	..	..
1200 Corporate	2 590	49 801	101 989	123 878	182 270	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions[1]	**0**	**50 560**	**212 964**	**180 723**	**206 404**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	0	0	0	0	..	..	..	..	..
2200 Employers	..	49 222	209 370	179 056	205 618	..	..	..	..	..
2300 Self-employed or non-employed	..	1 338	4 639	1 875	1 456	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	-1 044	-209	-670	..	..	..	..	..
3000 Taxes on payroll and workforce	**5 723**	**17 800**	**62 432**	**194 121**	**280 766**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**1 469**	**23 260**	**40 116**	**27 917**	**31 576**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	11	15 263	25 139	16 509	15 471	..	..	..	..	..
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	16 106	..	..	..	..	..
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**	**645 309**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	29 820	233 671	343 704	489 458	622 760	..	..	..	..	..
5110 General taxes	15 806	166 557	250 470	383 002	499 497	..	..	..	..	..
5120 Taxes on specific goods and services	14 014	67 114	93 234	106 456	123 263	..	..	..	..	..
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	22 549	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**260**	**1 438**	**1 347**	**1 356**	**2 617**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	260	1 438	1 347	1 356	2 617	..	..	..	..	..
Total tax revenue	**67 653**	**403 120**	**795 281**	**934 146**	**1 222 984**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**38 415**	**265 068**	**435 577**	**635 719**	**806 447**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	35 269	265 068	435 577	635 719	806 447	..	..	..	..	..
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**	**283 471**
2100 Employees	..	..	..	..	..	0	28 989	74 178	108 356	137 337
2200 Employers	..	..	..	..	..	24 203	154 154	74 438	112 589	143 029
2300 Self-employed or non-employed	..	..	..	..	..	1 553	3 849	2 403	3 183	3 105
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**	**20 627**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	15 935	20 627	..	..	..	..	..
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**	**827 074**	**25 756**	**186 992**	**151 019**	**224 129**	**283 471**

.. 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/e7n3ji

Table 6.35. Switzerland, tax revenues by sub-sectors of government

Million CHF

	Federal government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**3 422**	**10 468**	**16 341**	**26 841**	**35 576**	**7 756**	**19 408**	**26 544**	**34 657**	**38 799**
1100 Of individuals	2 712	5 699	7 823	10 567	12 875	6 342	16 182	21 289	27 156	30 251
1200 Corporate	710	2 678	4 519	9 731	12 701	1 414	2 628	4 627	6 294	6 585
1300 Unallocable between 1100 and 1200	0	2 092	4 000	6 543	10 000	0	598	628	1 207	1 962
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**	**1 866**	**1 428**	**4 116**	**5 523**	**7 191**	**9 232**
4100 Recurrent taxes on immovable property	0	0	0	0	0	60	162	230	349	435
4200 Recurrent taxes on net wealth	89	0	0	0	0	988	2 467	3 683	4 992	6 277
4300 Estate, inheritance and gift taxes	0	0	0	0	0	270	974	824	964	1 195
4400 Taxes on financial and capital transactions	374	1 703	2 703	1 674	1 866	110	103	157	177	265
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	1 060
5000 Taxes on goods and services	**7 431**	**20 854**	**28 489**	**35 508**	**37 622**	**795**	**1 706**	**2 373**	**2 901**	**3 070**
5100 Taxes on production, sale, transfer, etc	7 431	19 763	27 114	33 093	34 830	154	266	447	615	604
5110 General taxes	3 205	12 428	18 429	22 791	23 869	0	0	0	0	0
5120 Taxes on specific goods and services	4 226	7 335	8 685	10 302	10 961	154	236	410	594	590
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	2 792	641	1 440	1 927	2 286	2 467
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**	**381**
6100 Paid solely by business	..	..	..	..	0	..	6	7	64	86
6200 Other	..	..	..	..	69	..	13	16	165	295
Total tax revenue	**11 316**	**33 026**	**47 533**	**64 023**	**75 132**	**9 979**	**25 249**	**34 462**	**44 979**	**51 483**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**6 403**	**15 575**	**18 091**	**22 865**	**25 663**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	5 398	13 340	15 326	18 651	20 636	..	..	..	..	..
1200 Corporate	1 005	1 624	2 316	3 407	3 590	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	611	450	806	1 437	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**8 111**	**28 019**	**32 332**	**44 285**	**50 655**
2100 Employees	..	..	..	..	..	3 589	13 115	15 133	20 542	24 103
2200 Employers	..	..	..	..	..	3 618	13 126	15 146	20 574	23 253
2300 Self-employed or non-employed	..	..	..	..	..	840	1 778	2 053	3 169	3 299
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**	**5 566**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	182	443	588	789	979	..	..	..	..	..
4200 Recurrent taxes on net wealth	809	1 873	2 393	3 104	4 022	..	..	..	..	..
4300 Estate, inheritance and gift taxes	27	89	79	124	171	..	..	..	..	..
4400 Taxes on financial and capital transactions	50	42	38	52	79	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	168	153	206	315	..	..	..	..	..
5000 Taxes on goods and services	**22**	**97**	**78**	**132**	**205**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	17	55	26	63	93	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	17	29	20	15	8	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	25	6	48	85	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	42	52	70	112	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**164**	**223**	**569**	**607**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	49	67	277	286	..	..	..	..	..
6200 Other	..	115	156	292	321	..	..	..	..	..
Total tax revenue	**7 493**	**18 451**	**21 643**	**27 841**	**32 041**	**8 111**	**28 019**	**32 332**	**44 285**	**50 655**

.. Not available

StatLink https://stat.link/an0rqy

Table 6.36. Türkiye, tax revenues by sub-sectors of government

Million TRY

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**433**	**30 324**	**104 699**	**350 208**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	330	20 458	75 426	193 735	..	..	..	..	..
1200 Corporate	..	103	9 866	29 272	156 473	..	..	..	..	..
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**	**50 012**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	20	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1	78	379	1 981	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	29	3 548	19 832	48 010	..	..	..	..	..
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**	**616 198**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	567	69 266	222 702	598 272	..	..	..	..	..
5110 General taxes	..	475	30 343	107 451	340 497	..	..	..	..	..
5120 Taxes on specific goods and services	..	92	38 923	115 251	257 775	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	8	2 691	8 526	17 926	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**259**	**4 181**	**3 779**	**7 580**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	259	4 181	3 779	7 580	..	..	..	..	..
Total tax revenue	**..**	**1 316**	**110 088**	**359 915**	**1 023 998**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**63**	**4 011**	**14 445**	**47 421**	**..**	**0**	**0**	**0**	**0**
1100 Of individuals	..	48	2 706	10 330	25 921	..	..	..	..	..
1200 Corporate	..	15	1 305	4 116	21 500	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**..**	**0**	**0**	**0**	**0**	**..**	**212**	**35 321**	**170 282**	**473 450**
2100 Employees	..	..	..	..	..	..	82	12 128	64 214	180 162
2200 Employers	..	..	..	..	..	..	110	16 132	95 067	267 228
2300 Self-employed or non-employed	..	..	..	..	..	..	19	7 061	11 001	26 060
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**	**20 168**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	0	1 148	5 882	13 647	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	3	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	10	56	274	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	4	469	2 433	6 243	..	..	..	..	..
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**	**80 143**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	82	5 295	27 560	77 685	..	..	..	..	..
5110 General taxes	..	69	4 014	13 619	44 846	..	..	..	..	..
5120 Taxes on specific goods and services	..	13	1 281	13 940	32 839	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	354	1 177	2 458	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**73**	**721**	**4 971**	**9 777**	**..**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	73	721	4 971	9 777	..	..	..	..	..
Total tax revenue	**..**	**224**	**12 008**	**56 525**	**157 508**	**..**	**212**	**35 321**	**170 282**	**473 450**

.. Not available

StatLink https://stat.link/hyp9lt

Table 6.37. United Kingdom, tax revenues by sub-sectors of government

Million GBP

	Central government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**16 716**	**92 147**	**177 149**	**212 726**	**293 871**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	14 936	71 973	130 135	168 901	227 676	..	..	..	..	..
1200 Corporate	2 310	20 174	47 014	43 825	66 196	..	..	..	..	..
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**	**3 148**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**619**	**15 730**	**32 583**	**46 498**	**48 606**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	44	12 369	19 523	28 265	23 980	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	307	1 441	3 150	4 442	5 972	..	..	..	..	..
4400 Taxes on financial and capital transactions	266	1 920	9 910	13 791	18 654	..	..	..	..	..
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**	**136 879**	**205 933**	**238 842**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	8 502	81 175	131 467	197 663	228 959	..	..	..	..	..
5110 General taxes	3 515	47 539	84 649	132 906	158 624	..	..	..	..	..
5120 Taxes on specific goods and services	4 987	33 636	46 818	64 757	70 335	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	698	4 332	5 412	8 270	9 883	..	..	..	..	..
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**	**346 611**	**465 157**	**584 467**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
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
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**	**0**	**6 540**	**44 397**	**84 459**	**114 173**	**155 267**
2100 Employees	..	..	..	..	..	2 562	18 646	35 159	44 488	59 894
2200 Employers	..	..	..	..	..	4 068	24 210	46 475	66 491	90 751
2300 Self-employed or non-employed	..	..	..	..	..	195	1 541	2 825	3 194	4 622
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**	**40 993**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	3 978	9 303	21 255	29 754	40 629	..	..	..	..	..
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	364	..	..	..	..	..
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**	**40 993**	**6 540**	**44 397**	**84 459**	**114 173**	**155 267**

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink https://stat.link/wgoutj

Table 6.38. United States, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**163 072**	**750 144**	**1 268 412**	**1 883 845**	**2 417 059**	**25 509**	**157 598**	**275 728**	**391 166**	**555 511**
1100 Of individuals	122 386	594 213	948 921	1 554 757	2 138 494	..	128 429	226 576	343 101	470 752
1200 Corporate	40 686	155 931	319 490	329 088	278 565	..	29 169	49 152	48 065	84 759
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**	**3 219**
4000 Taxes on property	**4 613**	**14 948**	**24 989**	**20 191**	**27 486**	**3 284**	**16 880**	**28 808**	**31 133**	**44 260**
4100 Recurrent taxes on immovable property	0	0	0	0	0	1 451	7 240	9 037	13 286	16 882
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	27 486	1 418	5 061	5 322	5 143	6 986
4400 Taxes on financial and capital transactions	2	0	0	0	0	415	2 386	11 711	8 679	15 277
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	5 114
5000 Taxes on goods and services	**20 773**	**75 553**	**99 411**	**140 319**	**174 583**	**52 032**	**232 033**	**377 795**	**502 682**	**646 506**
5100 Taxes on production, sale, transfer, etc	20 442	75 553	99 411	140 319	174 583	43 960	200 495	323 137	438 463	565 070
5110 General taxes	0	0	0	0	0	24 916	135 132	218 917	289 600	380 908
5120 Taxes on specific goods and services	20 442	75 553	99 411	140 319	174 583	19 044	65 363	104 220	148 863	184 162
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	331	0	0	0	0	8 072	31 538	54 658	64 219	81 436
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**	**2 619 128**	**80 825**	**406 511**	**682 331**	**926 733**	**1 249 495**

	Local government					Social Security Funds				
	1975	1995	2005	2015	2021	1975	1995	2005	2015	2021
1000 Taxes on income, profits and capital gains	**2 635**	**15 795**	**28 272**	**39 531**	**52 471**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	13 308	22 481	31 357	41 401	..	..	..	..	..
1200 Corporate	..	2 487	5 791	8 174	11 070	..	..	..	..	..
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**	**1 413 183**
2100 Employees	..	..	..	..	..	36 382	221 800	362 829	502 103	648 901
2200 Employers	..	..	..	..	..	45 241	261 805	423 936	561 936	691 423
2300 Self-employed or non-employed	..	..	..	..	..	3 416	26 871	44 645	61 454	72 859
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**	**642 054**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	50 040	195 339	342 203	477 124	628 585	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	30	114	249	248	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	50	13 570	6 217	6 873	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	1 973	3 457	4 819	6 349	..	..	..	..	..
5000 Taxes on goods and services	**8 389**	**57 507**	**108 696**	**149 160**	**201 705**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	6 518	42 269	76 976	117 002	158 385	..	..	..	..	..
5110 General taxes	4 322	29 316	53 842	84 573	118 632	..	..	..	..	..
5120 Taxes on specific goods and services	2 196	12 953	23 134	32 429	39 754	..	..	..	..	..
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	43 320	..	..	..	..	..
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**	**896 230**	**85 039**	**510 476**	**831 410**	**1 125 493**	**1 413 183**

.. 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).

e) where the payer of the levy cannot opt out from making payments when not using the service (e.g. public broadcast fees where the payer is obliged to pay the levy even if not consuming public broadcast service).

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
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, broadcast licence fees and taxes 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. Broadcast licence fees are included when the payer of the levy cannot opt out from making payments for public broadcast if they do not wish to watch or listen to public broadcast services (e.g. by declaring that one does not consume public broadcast services). Specific exemptions (for example, for elderly people) do not change the compulsory nature of the payment.

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.

c) broadcast licence fees if users can opt out from paying broadcast licence fees in cases where they do not wish to consume these services without affecting their ability to consume private broadcast services.

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	11414; 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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