

III. TAX REVENUES

This section is devoted to the 'Tables of Tax Revenues', classified according to the standard 'European System of Accounts' (ESA).

All taxes, duties, fees and contributions that are levied as unrequited payments to general government and hence contained in the 'Inventory of Taxes' (see sec. II and Annex) for the respective countries are assigned to one of the four aforementioned categories and to the appropriate subcategory:

- (1) Current taxes on income and wealth
- (2) Capital taxes
- (3) Taxes linked to production and imports
 - (3.1) VAT and general turn-over taxes
 - (3.2) Import duties and agricultural levies
 - (3.3) Excise duties
 - (3.4) Taxes on services
 - (3.5) Taxes on ownership of land and buildings
 - (3.6) Stamp, registration and similar duties
 - (3.7) Other taxes linked to production and imports
- (4) Actual social contributions
 - (4.1) by employers'
 - (4.2) by employees'
 - (4.3) by self-employed and non-employed persons

A preliminary assignment of each tax has been made by ATW-research on the basis of national tax statistics, IBFD (International Bureau of Fiscal Documentation) and OECD data. This assignment and the individual figures for all taxes and all years have been revised by the Ministries of Finance.

The assignment in this final report is hence authorized by the national tax authorities.

The report displays

- tables of revenues paid to general government;
- tables of revenues paid to non-central government; in three of our countries: Poland, Hungary and Czech Republic this category comprises both municipal and regional governments.

These tables and, in addition, the tables of revenues paid to central government for social security contributions are shown in the respective EXCEL sheets, files S60S92, S61, S62 and S63.

III.1. Estonia

Table III.1.1. Revenues - ESTONIA, General Government									
INPUT	ESTONIA	1991	1992	1993	1994	1995	1996	1997	1998
	S60 Total Taxation			8,125.4	11,720.7	15,828.6	19,765.5	24,735.6	27,500.3
	S92 Total Taxation			0.0	0.0	0.0	0.0	0.0	0.0
million EEK									
Taxes	General Government (S 60)								
0.	Taxes and social contributions			8,125.4	11,720.7	15,828.6	19,765.5	24,735.6	27,500.3
0.1.	Total tax receipts			5,521.1	7,844.4	10,700.4	13,370.0	16,799.7	18,646.9
1.	Current taxes on income and wealth - total			2,869.5	3,426.6	4,642.8	5,244.7	6,468.4	8,153.2
1.1.	personal income tax			1,832.3	2,388.2	3,593.1	4,353.7	5,240.0	6,239.1
1.2.	corporate income tax			1,037.2	1,038.4	1,049.7	891.0	1,228.4	1,914.1
2.	Non-current taxes on income and wealth ('capital taxes') - total								
3.	Taxes linked to production and imports - total			2,651.6	4,417.8	6,057.6	8,125.3	10,331.3	10,493.7
3.1.	VAT and general turnover taxes - total			1,993.6	3,309.0	4,112.5	5,266.5	6,686.2	6,413.4
3.1.1.	VAT on domestic goods			627.8	-13.8	125.0	168.8	-664.7	-1,642.2
3.1.2.	VAT on imported goods			1,365.8	3,322.8	3,987.5	5,097.7	7,350.9	8,055.6
3.2.	Import duties and agricultural levies - total			38.5	35.7	7.9	0.5	0.7	0.1
3.2.1.	customs duty			38.5	35.7	7.9	0.5	0.7	0.1
3.3.	Excise duties - total			401.50	610.00	1,136.90	1,734.80	2,401.00	2,789.80
3.3.1.	excise on alcohol			335.6	375.5	635.5	752.5	918.3	935.2
3.3.2.	excise on tobacco			21.3	31.3	170.6	350.0	501.5	537.4
3.3.3.	excise on fur			1.2	0.7	0.5	0.0	0.0	0.0
3.3.4.	excise on motor fuel			44.6	203.2	253.6	525.9	872.5	1,221.90
3.3.5.	excise on motor vehicle			0.0	0.0	77.2	106.4	100.8	91.1
3.3.6.	excise on package			0.0	0.0	0.0	0.0	7.9	4.2
3.4.	Taxes on services - total			38.5	26.6	46.2	85.4	96.3	101.3
3.4.1.	gambling tax			38.5	26.6	46.2	85.4	96.3	101.3
3.5.	Taxes on ownership of land and buildings - total			51.8	130.4	159.6	276.4	336.6	394.3
3.5.1.	land tax			27.6	123.9	148.9	242.3	296.3	326.8
3.5.2.	natural resource tax			16.8	0.0	10.3	33.6	39.4	66.9
3.5.3.	forestry tax			7.4	6.5	0.4	0.5	0.9	0.6
3.6.	Stamp, registration and similar duties - total			77.8	144.4	261.6	291.4	319.4	351.0
3.6.1.	State duty			77.8	144.4	261.6	291.4	319.4	350.97
3.7.	Other taxes linked to production and imports - total			49.9	161.7	332.9	470.3	491.1	443.9
3.7.1.	local taxes			2.8	6.0	6.4	49.9	48.0	58.4
3.7.2.	finances			15.9	37.4	65.1	87.6	91.7	108.1
3.7.3.	pollution fee			19.4	20.6	35.3	40.9	58.8	77
3.7.4.	revenue from exploitation of air-space and aquatory			11.8	97.7	226.1	291.9	292.6	200.35
4.	Actual social contributions			2,604.3	3,876.3	5,128.2	6,395.5	7,935.9	8,853.4
4.1.	Employers' actual social contributions			2,563.0	3,814.8	5,046.8	6,294.0	7,809.9	8,712.9
4.2.	Employees' actual social contributions								
4.3.	Social contributions by self-employed and non-employed persons			41.3	61.5	81.4	101.5	126.0	140.5

Table III.1.2. Revenues - ESTONIA, <u>Non-central</u> Government									
INPUT	ESTONIA	1991	1992	1993	1994	1995	1996	1997	1998
	S62 Non-central Government			1,944.7	1,332.0	2,021.8	2,743.4	3,330.2	3,906.1
million EEK									
Taxes	Local Government (S 62)								
0.	Taxes and social contributions			1,944.7	1,332.0	2,021.8	2,743.4	3,330.2	3,906.1
0.1.	Total tax receipts			1,944.7	1,332.0	2,021.8	2,743.4	3,330.2	3,906.1
1.	Current taxes on income and wealth - total			1,837.1	1,197.8	1,871.4	2,404.2	2,924.4	3,477.5
1.1.	personal income tax			1,832.3	1,197.8	1,871.4	2,404.2	2,924.4	3,477.5
1.2.	corporate income tax			4.8	0.0	0.0	0.0	0.0	0.0
2.	Non-current taxes on income and wealth ('capital taxes') - total								
3.	Taxes linked to production and imports - total			107.6	134.2	150.4	339.2	405.8	428.6
3.1.	VAT and general turnover taxes - total			0.0	0.0	0.0	0.0	0.0	0.0
3.1.1.	VAT on domestic goods			0.0	0.0	0.0	0.0	0.0	0.0
3.1.2.	VAT on imported goods			0.0	0.0	0.0	0.0	0.0	0.0
3.2.	Import duties and agricultural levies - total			0.0	0.0	0.0	0.0	0.0	0.0
3.2.1.	customs duty			0.0	0.0	0.0	0.0	0.0	0.0
3.3.	Excise duties - total			0.0	0.0	0.0	0.0	0.0	0.0
3.3.1.	excise on alcohol			0.0	0.0	0.0	0.0	0.0	0.0
3.3.2.	excise on tobacco			0.0	0.0	0.0	0.0	0.0	0.0
3.3.3.	excise on fur			0.0	0.0	0.0	0.0	0.0	0.0
3.3.4.	excise on motor fuel			0.0	0.0	0.0	0.0	0.0	0.0
3.3.5.	excise on motor vehicle			0.0	0.0	0.0	0.0	0.0	0.0
3.3.6.	excise on package			0.0	0.0	0.0	0.0	0.0	0.0
3.4.	Taxes on services - total			0.0	0.0	0.0	2.0	3.8	4.0
3.4.1.	gambling tax			0.0	0.0	0.0	2.0	3.8	4.0
3.5.	Taxes on ownership of land and buildings - total			41.0	100.8	115.2	245.1	310.6	364.2
3.5.1.	land tax			16.8	94.3	104.5	211.0	270.3	296.7
3.5.2.	natural resource tax			16.8	0.0	10.3	33.6	39.4	66.9
3.5.3.	forestry tax			7.4	6.5	0.4	0.5	0.9	0.6
3.6.	Stamp, registration and similar duties - total			63.8	13.2	1.6	1.1	0.9	0.8
3.6.1.	State duty			63.8	13.2	1.6	1.1	0.9	0.8
3.7.	Other taxes linked to production and imports - total			2.8	20.2	33.6	91.0	90.5	59.6
3.7.1.	local taxes			2.8	6.0	6.4	49.9	48.0	58.4
3.7.2.	finances			0.0	14.2	27.2	41.1	42.5	1.2
3.7.3.	pollution fee								
3.7.4.	revenue from exploitation of air-space and aquatory								
4.	Actual social contributions			0.0	0.0	0.0	0.0	0.0	0.0
4.1.	Employers' actual social contributions			0.0	0.0	0.0	0.0	0.0	0.0
4.2.	Employees' actual social contributions			0.0	0.0	0.0	0.0	0.0	0.0
4.3.	Social contributions by self-employed and non-employed persons			0.0	0.0	0.0	0.0	0.0	0.0

III.2. Poland

Table III.2.1. Revenues - POLAND, General Government									
INPUT	POLAND	1991	1992	1993	1994	1995	1996	1997	1998
	S60 Total Taxation	30.1	43.9	66.1	91.0	122.0	152.6	183.1	208.0
	S92 Total Taxation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
billions of PLN									
Taxes	General Government (S 60)								
0.	Taxes and social contributions	30.1	43.9	66.1	91.0	122.0	152.6	183.1	208.0
0.1.	Total tax receipts	20.6	30.9	46.8	64.1	84.9	105.0	124.2	140.9
1.	Current taxes on income and wealth - total	6.2	14.0	21.0	27.9	37.3	45.0	53.4	61.5
1.1.	individual income tax	0.2	8.8	14.3	20.7	28.0	33.6	39.3	45.8
1.1.1.	individual income tax (Fn1)	0.0	7.2	12.0	17.4	23.6	26.3	30.1	34.8
1.1.2.	individual income tax - local (Fn1)	0.0	1.3	2.1	3.1	4.1	7.0	8.9	10.6
1.1.3.	presumptive income tax - local	0.1	0.2	0.3	0.2	0.3	0.4	0.4	0.4
1.1.4.	income equalization tax (Fn1)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
1.1.5.	income equalization tax - local (Fn1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.2.	corporation tax	5.9	5.3	6.6	7.2	9.3	11.4	14.0	15.7
1.2.1.	income from legal entities	5.4	5.1	6.3	6.9	8.9	10.8	13.3	14.9
1.2.2.	income from legal entities - local	0.6	0.2	0.3	0.4	0.5	0.6	0.7	0.8
2.	Non-current taxes on income and wealth (capital taxes) - total	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
2.1.	inheritance and gift tax - local	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
3.	Taxes linked to production and imports - total	14.5	16.8	25.8	36.1	47.5	59.9	70.7	79.3
3.1.	VAT and general turnover taxes - total	6.1	10.3	14.6	15.2	20.8	28.2	37.2	43.2
3.1.1.	VAT on goods and services (Fn2)	0.0	0.0	5.1	6.5	8.8	10.8	12.5	14.5
3.1.2.	VAT on imported goods (Fn3)	0.0	0.0	0.0	8.6	12.0	17.5	24.7	28.7
3.1.3.	previous turn over tax	6.1	10.3	9.4	0.1	0.0	0.0	0.0	0.0
3.2.	Import duties and agricultural levies - total	1.7	2.7	4.4	7.5	9.1	9.4	7.0	6.1
3.2.1.	customs duties	1.7	2.7	4.4	4.9	5.8	6.5	7.0	6.1
3.2.2.	import tax (Fn6)	0.0	0.0	0.0	2.6	3.3	2.9	0.0	0.0
3.2.3.	compensatory fees on agricultural imports	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.3.	Excise duties - total	0.0	0.0	3.1	9.0	12.1	15.5	17.8	21.2
3.3.1.	on domestic spirits	0.0	0.0	1.1	3.1	4.1	4.5	4.6	4.7
	on imported spirits	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
3.3.2.	on domestic fuels	0.0	0.0	0.9	2.5	3.0	4.0	4.6	6.6
	on imported fuels	0.0	0.0	0.1	0.8	1.0	1.6	1.9	2.2
3.3.3.	on domestic tobacco	0.0	0.0	0.5	1.5	2.7	3.8	4.5	5.2
	on imported tobacco	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.3.4.	on domestic beer	0.0	0.0	0.2	0.6	0.8	0.9	1.2	1.3
	on imported beer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.3.5.	on domestic wine	0.0	0.0	0.0	0.1	0.2	0.3	0.3	0.4
	on imported wine	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
3.3.6.	on domestic other products	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.3
	on imported other products	0.0	0.0	0.2	0.1	0.2	0.2	0.2	0.3
3.4.	Taxes on services - total	0.0	0.0	0.1	0.2	0.2	0.3	0.4	0.5
3.4.1.	gambling tax	0.0	0.0	0.1	0.2	0.2	0.3	0.4	0.5
3.5.	Taxes on ownership of land and buildings - total	1.0	1.2	1.8	2.4	3.4	4.3	5.3	6.1

3.5.1.	agricultural property tax - local (Fn4)	0.2	0.2	0.4	0.4	0.5	0.7	0.8	0.8
3.5.2.	forest property tax - local	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
3.5.3.	real estate property tax - local	0.8	1.1	1.4	2.0	2.8	3.5	4.4	5.2
3.6.	Stamp, registration and similar duties - total	0.1	0.2	0.3	0.4	0.6	0.8	1.1	0.3
3.6.1.	tax on means of transportation - local	0.1	0.2	0.3	0.4	0.6	0.8	1.1	0.3
3.7.	Other taxes linked to production and imports - total	5.6	2.3	1.5	1.4	1.3	1.3	1.9	1.9
3.7.1.	local fees	0.0	0.1	0.1	0.1	0.2	0.2	0.3	0.3
3.7.2.	abolished taxes	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.0
3.7.3.	abolished taxes - local	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.7.4.	tax on wages (Fn1)	1.6	0.1	0.0	0.0	0.0	0.0	0.0	0.0
3.7.5.	tax on wages - local (Fn1)	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.7.6.	tax on salaries (Fn1)	0.4	0.1	0.0	0.0	0.0	0.0	0.0	0.0
3.7.7.	tax on salaries - local (Fn1)	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.7.8.	rehabilitation fund contribution	0.0	0.3	0.4	0.6	0.7	0.8	1.3	1.5
3.7.9.	employment fund contribution	0.0	0.0	0.0	0.2	0.1	0.1	0.1	0.1
3.7.10.	penalties for excessive pay roll increases	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.0
3.7.11.	excessive wage tax	2.7	1.7	1.0	0.4	0.0	0.0	0.0	0.0
4.	Actual social contributions	9.5	13.0	19.3	26.9	37.2	47.6	58.9	67.1
4.1.	Employers' actual social contributions	3.4	4.7	6.9	9.7	13.4	17.1	21.2	24.2
4.1.1.	to soc. insur. fund, labour fund and farmers ins.fund	3.4	4.7	6.9	9.7	13.4	17.1	21.2	24.2
4.2.	Employees' actual social contributions	3.5	4.8	7.1	10.0	13.7	17.6	21.8	24.8
4.2.1.	to soc. insur. fund, labour fund and farmers ins.fund	3.5	4.8	7.1	10.0	13.7	17.6	21.8	24.8
4.3.	Soc. contr. by self- and non-employed	2.6	3.5	5.2	7.3	10.0	12.9	15.9	18.1
4.3.1.	to soc. insur. fund, labour fund and farmers ins.fund	2.6	3.5	5.2	7.3	10.0	12.9	15.9	18.1
5.1.	Tax on motor vehicles - total	0.1	0.2	0.3	0.4	0.6	0.8	1.1	0.3

Note: The Polish authorities could not supply data for disaggregation of line 4. Actual social contributions into lines 4.1, 4.2 and 4.3. To produce a first estimate for the orders of magnitude of the respective fractions of contributions the following split has been applied:

- Employers' and employees' social contributions on the one side and social contributions by self-employed and non-employed persons on the other side have been split according to the '98 fraction of individual income tax: 0.58 and 0.21, see table V.2, line 1.1.1. This results in shares of 73 % and 27 % respectively.
- Employers' social contributions on the one side and employees' social contributions on the other side have been split according to the social contribution rates for '98 of 18.29 % of gross wage to be paid by employers and 18.71 % to be paid by employees, see sec. III.2. Inventory of Taxes of Poland. This results in shares of $18.29 \% / (18.29 + 18.71) \% * 73 \% = 36 \%$ (employers) and 37 % (employees).

Result of first estimate :

4.1 employers' contributions: 36 %; 4.2 employees' contributions 37 %; 4.3 contributions by self-employed and non-employed: 27 %.

Table III.2.2. Revenues - POLAND, Non-central Government									
INPUT	POLAND	1991	1992	1993	1994	1995	1996	1997	1998
	S62 Total Taxation	2.7	3.2	5.0	6.7	9.1	13.3	16.8	18.6
billions of PLN									
Taxes	Non-central Government (S 62)								
0.	Taxes and social contributions	2.7	3.2	5.0	6.7	9.1	13.3	16.8	18.6
0.1.	Total tax receipts	2.7	3.2	5.0	6.7	9.1	13.3	16.8	18.6
1.	Current taxes on income and wealth - total	0.8	1.6	2.7	3.7	4.9	7.9	10.0	11.8
1.1.	individual income tax	0.2	1.5	2.4	3.3	4.4	7.4	9.3	11.0
1.1.1.	individual income tax (Fn1)								
1.1.2.	individual income tax - local (Fn1)	0.0	1.3	2.1	3.1	4.1	7.0	8.9	10.6
1.1.3.	presumptive income tax - local	0.1	0.2	0.3	0.2	0.3	0.4	0.4	0.4
1.1.4.	income equalization tax (Fn1)	0.1							
1.1.5.	income equalization tax - local (Fn1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.2.	corporation tax	0.6	0.2	0.3	0.4	0.5	0.6	0.7	0.8
1.2.1.	income from legal entities								
1.2.2.	income from legal entities - local	0.6	0.2	0.3	0.4	0.5	0.6	0.7	0.8
2.	Non-current taxes on income and wealth ('capital taxes') - total	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
2.1.	inheritance and gift tax - local	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
3.	Taxes linked to production and imports - total	1.9	1.5	2.3	3.0	4.2	5.3	6.7	6.7
3.1.	VAT and general turnover taxes - total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.1.1.	VAT on goods and services (Fn2)								
3.1.2.	VAT on imported goods (Fn3)								
3.1.3.	previous turn over tax								
3.2.	Import duties and agricultural levies - total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.2.1.	customs duties								
3.2.2.	import tax (Fn6)								
3.2.3.	compensatory fees on agricultural imports								
3.3.	Excise duties - total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.3.1.	on domestic spirits								
	on imported spirits								
3.3.2.	on domestic fuels								
	on imported fuels								
3.3.3.	on domestic tobacco								
	on imported tobacco								
3.3.4.	on domestic beer								
	on imported beer								
3.3.5.	on domestic wine								
	on imported wine								
3.3.6.	on domestic other products								
	on imported other products								
3.4.	Taxes on services - total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.4.1.	gambling tax								
3.5.	Taxes on ownership of land and buildings - total	1.0	1.2	1.8	2.4	3.4	4.3	5.3	6.1
3.5.1.	agricultural property tax - local (Fn4)	0.2	0.2	0.4	0.4	0.5	0.7	0.8	0.8
3.5.2.	forest property tax - local	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
3.5.3.	real estate property tax - local	0.8	1.1	1.4	2.0	2.8	3.5	4.4	5.2
3.6.	Stamp, registration and similar	0.1	0.2	0.3	0.4	0.6	0.8	1.1	0.3

	duties - total								
3.6.1.	tax on means of transportation - local	0.1	0.2	0.3	0.4	0.6	0.8	1.1	0.3
3.7.	Other taxes linked to production and imports - total	0.9	0.1	0.1	0.1	0.2	0.2	0.3	0.3
3.7.1.	local fees	0.0	0.1	0.1	0.1	0.2	0.2	0.3	0.3
3.7.2.	abolished taxes								
3.7.3.	abolished taxes - local	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.7.4.	tax on wages (Fn1)								
3.7.5.	tax on wages - local (Fn1)	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.7.6.	tax on salaries (Fn1)								
3.7.7.	tax on salaries - local (Fn1)	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.7.8.	rehabilitation fund contribution								
3.7.9.	employment fund contribution								
3.7.10.	penalties for excessive pay roll increases								
3.7.11.	excessive wage tax								
4.	Actual social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.	Employers' actual social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.1.	to soc. insur. fund, labour fund and farmers ins.fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.	Employees' actual social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.1.	to soc. insur. fund, labour fund and farmers ins.fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.3.	Social contributions by self-employed and non-employed persons	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.3.1.	to soc. insur. fund, labour fund and farmers ins.fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5.1.	Tax on motor vehicles	0.1	0.2	0.3	0.4	0.6	0.8	1.1	0.3

III.3. Hungary

Table III.3.1. Revenues - HUNGARY, General Government -										
INPUT	HUNGARY	1991	1992	1993	1994	1995	1996	1997	1998	1999
	S60 Total Taxation	1,166.6	1,354.3	1,668.7	1,939.0	2,380.2	2,796.6	3,335.5	3,923.9	4,408.7
	S92 Total Taxation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
billions of HUF										
Taxes	General Government (S 60)									
0.	Taxes and social contributions	1,166.6	1,354.3	1,668.7	1,939.0	2,380.2	2,796.6	3,335.5	3,923.9	4,408.7
0.1.	Total tax receipts	750.8	824.9	1,016.2	1,188.9	1,532.2	1,845.5	2,135.4	2,520.2	2,925.6
1.	Current taxes on income and wealth - total	319.4	295.6	345.4	405.9	498.6	617.7	724.4	874.0	1,026.9
1.1.	individual income tax	183.9	220.9	284.3	322.7	392.3	490.8	560.3	656.7	732.0
1.1.1.	personal income tax	183.9	220.9	284.3	322.7	392.3	490.8	560.3	656.7	732.0
1.1.2.	of which: interest withholding tax	11.9	15.2	24.6	17.9	8.6	0.1	0.1	0.0	0.0
1.2.	corporation tax	106.0	63.6	54.4	83.5	106.3	126.9	164.2	217.3	294.9
1.2.1.	corporate income tax	106.0	63.6	54.4	83.5	106.3	126.9	164.2	217.3	294.9
1.3.	other taxes on income and wealth	29.5	11.1	6.7	-0.3	0.0	0.0	0.0	0.0	0.0
1.3.1.	previous research and development contribution	11.1	8.8	6.6	0.8	0.0	0.0	0.0	0.0	0.0
1.3.2.	previous profit tax on shares in state property	18.4	2.3	0.1	-1.1	0.0	0.0	0.0	0.0	0.0
2.	Non-current taxes on income and wealth ('capital taxes') - total	2.0	1.8	1.8	2.3	2.7	2.8	3.7	4.2	4.8
2.1.	duty on inheritance	1.8	1.4	1.3	1.8	2.1	2.1	2.8	3.1	3.6
2.2.	duty on gifts	0.3	0.4	0.4	0.5	0.6	0.7	0.9	1.1	1.2
3.	Taxes linked to production and imports - total	429.4	527.5	669.1	780.7	1,030.9	1,225.0	1,407.3	1,642.0	1,893.9
3.1.	VAT and general turnover taxes - total	152.0	187.8	308.4	363.6	462.4	581.7	767.1	920.2	1,089.5
3.1.1.	value added tax	149.5	175.7	286.7	336.4	424.0	515.1	674.8	796.9	969.4
3.1.2.	local business tax	2.5	12.1	21.7	27.3	38.5	66.6	92.4	123.3	120.1
3.2.	Import duties and agricultural levies - total	75.0	100.2	128.2	150.5	249.4	248.7	161.3	131.6	134.3
3.2.1.	customs duties	62.8	100.2	128.2	150.5	249.4	248.7	161.3	131.6	134.3
3.2.2.	previous differential producer's turnover tax	12.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.3.	Excise duties	157.0	181.4	167.4	184.0	229.1	265.6	327.9	418.2	466.1
3.3.1.	consumption tax on coffee	1.8	1.4	1.6	2.2	2.9	3.7	2.4	2.7	3.0
3.3.2.	excise duty on alcohol products	22.9	23.2	24.5	26.2	29.0	34.0	38.0	41.0	45.6
3.3.3.	excise duty on tobacco products	20.0	24.9	31.1	34.0	43.7	49.8	60.0	72.8	82.6
3.3.4.	excise duty on petrol	63.1	79.5	59.3	65.5	73.4	72.5	90.2	102.2	167.0
3.3.5.	excise duty on diesel	35.0	32.8	30.8	34.4	45.8	50.0	63.0	97.3	142.0
3.3.6.	excise duty on other oil products	0.0	0.7	0.6	0.5	0.6	2.3	2.8	4.5	5.3
3.3.7.	other consumption taxes	2.8	1.9	2.4	2.7	6.6	11.8	12.8	17.1	18.1
3.3.8.	contract distillation spirits tax	1.9	2.2	1.9	1.7	1.5	2.5	2.6	2.2	2.5
3.3.9.	previous road fund contribution	9.5	15.0	15.3	16.7	25.6	39.0	56.1	78.4	0.0
3.4.	Taxes on services - total	0.9	2.9	3.9	6.4	8.4	13.6	18.5	23.1	30.7
3.4.1.	local tourism tax on staying	0.3	0.5	0.5	0.7	0.8	1.5	1.9	2.1	1.7
3.4.2.	tourism contribution	0.0	0.0	0.2	0.7	1.5	1.8	2.4	3.1	3.0
3.4.3.	cultural contribution	0.1	0.1	0.2	0.7	0.8	1.2	2.4	3.4	4.6
3.4.4.	gambling tax	0.5	2.4	3.0	4.3	5.3	9.1	11.9	14.4	21.4
3.5.	Taxes on ownership of land and buildings - total	6.2	5.3	3.9	5.1	6.6	12.3	15.8	19.8	21.2

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3.5.1.	land parcel tax	0.0	0.4	0.5	0.7	0.8	1.3	1.7	1.8	2.3
3.5.2.	building tax	0.2	2.1	2.3	3.3	4.1	8.3	10.8	13.1	14.3
3.5.3.	local tourism tax on buildings	0.1	0.4	0.4	0.3	0.4	0.5	0.5	0.6	0.7
3.5.4.	land protection contribution	0.1	0.1	0.3	0.3	0.6	0.8	1.1	1.6	1.4
3.5.5.	communal tax payable by private individuals	0.3	0.4	0.5	0.5	0.7	1.5	1.8	2.7	2.5
3.5.6.	previous land tax	0.0	1.5	-0.1	0.0	0.0	0.0	0.0	0.0	0.0
3.5.7.	previous building taxes	5.5	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.6.	Stamp, registration and similar duties - total	7.4	14.1	14.4	19.0	26.5	42.1	47.9	55.7	62.0
3.6.1.	duty on onerous transfer of property	5.3	6.6	8.2	12.8	20.2	28.2	32.8	38.9	41.2
3.6.2.	motor vehicle tax	2.0	7.5	6.2	6.2	6.3	13.9	15.1	16.8	20.8
	from which									
	tax on domestic motor vehicles - central	0.0	1.5	1.3	0.0	0.0	0.0	0.0	0.0	6.7
	tax on domestic motor vehicles - local	1.4	2.3	2.5	2.5	2.5	7.1	7.9	8.8	11.9
	tax on domestic motor vehicles - extra budgetary fund	0.0	0.7	1.2	2.5	2.5	5.0	5.3	5.5	0.0
	tax on motor vehicles registered abroad - central	0.6	2.7	0.0	0.0	0.0	0.0	0.0	0.0	2.2
	tax on motor vehicles registered abroad - extra budgetary fund	0.0	0.2	1.3	1.3	1.3	1.9	1.9	2.4	0.0
3.7.	Other taxes linked to production and imports - total	31.0	35.7	42.8	52.0	48.4	60.9	68.6	73.4	90.1
3.7.1.	breeding contribution	0.0	0.0	0.3	0.4	0.5	0.6	0.7	0.8	0.9
3.7.2.	fishing development contribution	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.7.3.	game-preserving contribution	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2
3.7.4.	water resource contribution	1.4	1.8	2.0	2.9	3.2	3.7	4.2	4.9	5.5
3.7.5.	forest maintenance contribution ¹	2.3	1.9	1.5	1.8	2.1	2.2	3.0	3.2	3.2
3.7.6.	environmental protection product charges	0.0	0.9	1.5	2.5	4.7	10.9	11.7	18.7	21.8
3.7.7.	Other taxes linked to environmental protection²	1.3	0.8	0.8	0.9	0.9	1.3	1.1	1.3	1.8
3.7.7.1.	environmental protection fee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.7.7.2.	air pollution levy	0.9	0.3	0.3	0.5	0.3	0.6	0.3	0.5	0.9
3.7.7.3.	water pollution levy	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3
3.7.7.4.	toxic waste levy	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0
3.7.7.5.	noise abatement levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.7.8.	communal tax payable by entrepreneurs	0.6	0.9	1.2	1.2	1.1	1.2	1.4	1.2	1.4
3.7.9.	rehabilitation contribution	0.0	0.1	0.1	0.3	0.3	0.5	0.6	1.1	1.7
3.7.10.	training levy	2.1	2.0	2.1	2.3	2.4	3.1	7.9	8.5	8.0
3.7.11.	previous wage guarantee contribution	0.0	0.0	0.0	1.6	2.7	3.1	0.0	0.0	0.0
3.7.12.	unallocable tax penalties; unallocable between class 1, 2 and 3	23.2	27.2	33.4	38.0	30.5	34.3	37.8	33.6	45.6
4.	Actual social contributions³	415.8	529.4	652.5	750.1	848.0	951.1	1,200.2	1,403.7	1,483.1
4.1.	Employers' social security contributions	336.1	411.2	496.0	587.2	683.6	784.7	993.7	1,165.0	1,218.8
4.1.1.	pensions	329.0	207.6	239.7	292.9	351.9	411.8	499.4	593.7	620.8
4.1.2.	health	0.0	165.3	190.8	233.1	280.6	311.8	403.1	473.6	512.6
4.1.3.	employers' contribution ⁴	7.0	38.3	65.5	61.3	51.1	61.1	91.1	97.7	85.4
4.2.	Employees' social security contributions	79.7	97.6	127.8	137.2	135.3	146.7	187.1	212.0	232.4
4.2.1.	pensions	78.3	54.1	66.7	71.6	70.0	75.5	95.6	116.9	120.3
4.2.2.	health	0.0	36.1	44.4	48.2	46.9	50.6	62.5	62.7	74.3
4.2.3.	employee's contribution	1.4	7.4	16.8	17.4	18.5	20.7	29.0	32.5	37.9
4.3.	Social security contributions paid by others (self-employed & non-employed)	0.0	20.6	28.7	25.7	29.2	19.7	19.4	26.6	31.8
4.3.1.	pensions	0.0	10.0	12.9	12.1	10.9	12.2	13.2	21.0	27.1

4.3.2.	health	0.0	10.6	15.8	13.6	18.3	7.4	6.2	5.6	4.8
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Notes:

¹ Revenues from forest maintenance contribution are gross-type figures between 1991 and 1993.

² At the level of local governments the split of taxes linked to environmental protection according to various fees & levies can not be done. That's why the sum of revenues from each relevant tax does not correspond to the amount under code 3.7.7.

³ Tables for 1991 allow only to present two figures. These data include all social security contributions paid by employers, employees, and others, respectively.

⁴ Employers' contribution for the period 1991-1995 include lump-sum compensation paid by the central budget.

Table III.3.2. Revenues - HUNGARY, <u>Non-central</u> Government										
INPUT	HUNGARY	1991	1992	1993	1994	1995	1996	1997	1998	1999
	S62 Total Taxation	65.5	91.2	88.7	105.6	154.2	205.0	272.5	354.8	370.5
billions of HUF										
Taxes	Non-central Government (S 62)									
0.	Taxes and social contributions	65.5	91.2	88.7	105.6	154.2	205.0	272.5	354.8	370.5
0.1.	Total tax receipts	65.5	91.2	88.7	105.6	154.2	205.0	272.5	354.8	370.5
1.	Current taxes on income and wealth - total	47.0	63.0	49.0	61.3	93.6	101.3	135.7	179.2	192.1
1.1.	individual income tax	47.0	63.0	49.0	61.3	93.6	101.3	135.7	179.2	192.1
1.1.1.	personal income tax	47.0	63.0	49.0	61.3	93.6	101.3	135.7	179.2	192.1
1.1.2.	of which: interest withholding tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.2.	corporation tax	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.2.1.	corporate income tax									
1.3.	other taxes on income and wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1.3.1.	previous research and development contribution									
1.3.2.	previous profit tax on shares in state property									
2.	Non-current taxes on income and wealth ('capital taxes') - total	2.0	1.8	1.8	1.2	1.4	1.4	1.8	2.1	2.4
2.1.	duty on inheritance	1.8	1.4	1.3	0.9	1.0	1.1	1.4	1.5	1.8
2.2.	duty on gifts	0.3	0.4	0.4	0.2	0.3	0.3	0.4	0.5	0.6
3.	Taxes linked to production and imports - total	16.4	26.4	38.0	43.1	59.2	102.3	135.1	173.5	176.0
3.1.	VAT and general turnover taxes - total	2.5	12.1	21.7	27.3	38.5	66.6	92.4	123.3	120.1
3.1.1.	value added tax									
3.1.2.	local business tax	2.5	12.1	21.7	27.3	38.5	66.6	92.4	123.3	120.1
3.2.	Import duties and agricultural levies - total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.2.1.	customs duties									
3.2.2.	previous differential producer's turnover tax									
3.3.	Excise duties	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.3.1.	consumption tax on coffee									
3.3.2.	excise duty on alcohol products									
3.3.3.	excise duty on tobacco products									
3.3.4.	excise duty on petrol									
3.3.5.	excise duty on diesel									
3.3.6.	excise duty on other oil products									
3.3.7.	other consumption taxes									
3.3.8.	contract distillation spirits tax									
3.3.9.	previous road fund contribution									
3.4.	Taxes on services - total	0.3	0.5	0.5	0.7	0.8	1.5	1.9	2.1	1.7
3.4.1.	local tourism tax on staying	0.3	0.5	0.5	0.7	0.8	1.5	1.9	2.1	1.7
3.4.2.	tourism contribution									
3.4.3.	cultural contribution									
3.4.4.	gambling tax									
3.5.	Taxes on ownership of land and buildings - total	6.1	3.7	3.7	4.8	6.1	11.6	14.8	18.2	19.8
3.5.1.	land parcel tax	0.0	0.4	0.5	0.7	0.8	1.3	1.7	1.8	2.3
3.5.2.	building tax	0.2	2.1	2.3	3.3	4.1	8.3	10.8	13.1	14.3
3.5.3.	local tourism tax on buildings	0.1	0.4	0.4	0.3	0.4	0.5	0.5	0.6	0.7

3.5.4.	land protection contribution									
3.5.5.	communal tax payable by private individuals	0.3	0.4	0.5	0.5	0.7	1.5	1.8	2.7	2.5
3.5.6.	previous land tax									
3.5.7.	previous building taxes	5.5	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.6.	Stamp, registration and similar duties - total	6.7	9.0	10.7	8.9	12.6	21.2	24.3	28.3	32.5
3.6.1.	duty on onerous transfer of property	5.3	6.6	8.2	6.4	10.1	14.1	16.4	19.4	20.6
3.6.2.	motor vehicle tax	1.4	2.3	2.5	2.5	2.5	7.1	7.9	8.8	11.9
	from which									
	tax on domestic motor vehicles - central									
	tax on domestic motor vehicles - local	1.4	2.3	2.5	2.5	2.5	7.1	7.9	8.8	11.9
	tax on domestic motor vehicles - extra budgetary fund									
	tax on motor vehicles registered abroad - central									
	tax on motor vehicles registered abroad - extra budgetary fund									
3.7.	Other taxes linked to production and imports - total	0.9	1.2	1.4	1.5	1.3	1.5	1.7	1.5	1.9
3.7.1.	breeding contribution									
3.7.2.	fishing development contribution									
3.7.3.	game-preserving contribution									
3.7.4.	water resource contribution									
3.7.5.	forest maintenance contribution									
3.7.6.	environmental protection product charges									
3.7.7.	other taxes linked to environmental protection¹	0.2	0.3	0.2	0.3	0.3	0.4	0.4	0.4	0.5
3.7.7.1.	environmental protection fee									
3.7.7.2.	air pollution levy									
3.7.7.3.	water pollution levy									
3.7.7.4.	toxic waste levy									
3.7.7.5.	noise abatement levy									
3.7.8.	communal tax payable by entrepreneurs	0.6	0.9	1.2	1.2	1.1	1.2	1.4	1.2	1.4
3.7.9.	rehabilitation contribution									
3.7.10.	training levy									
3.7.11.	previous wage guarantee contribution									
3.7.12.	unallocable tax penalties; unallocable between class 1, 2 and 3									
4.	Actual social contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.	Employers' social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.1.	pensions									
4.1.2.	health									
4.1.3.	employers' contribution									
4.2.	Employees' social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.2.1.	pensions									
4.2.2.	health									
4.2.3.	employee's contribution									
4.3.	Social security contributions paid by others (self-employed & non-employed)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.3.1.	pensions									
4.3.2.	health									

¹ At the level of local governments the split of taxes linked to environmental protection according to various fees & levies can not be done. That's why the sum of revenues from each relevant tax does not correspond to the amount under code 3.7.7.

III.4. Czech Republic

Table III.4.1. Revenues - CZECH REPUBLIC, General Government									
INPUT	CZECH REPUBLIC	1991	1992	1993	1994	1995	1996	1997	1998
	S60 Total Taxation			437.6	488.7	553.5	615.5	648.4	696.6
	S92 Total Taxation			0.0	0.0	0.0	0.0	0.0	0.0
billions of CZK									
Taxes	General Government (S 60)								
0.	Taxes and social contributions			437.6	488.7	553.5	615.5	648.4	696.6
0.1.	Total tax receipts			268.8	292.8	327.4	356.5	363.7	388.8
1.	Current taxes on income and wealth - total			111.3	121.3	136.9	144.1	143.3	162.4
1.1.	personal income tax - total			39.1	54.9	68.8	80.7	87.7	94.9
1.1.1.	wages and salaries withholding			23.2	35.6	45.2	54.5	60.3	65.0
1.1.2.	tax withheld on interest and dividends paid to individuals			1.5	5.8	8.5	10.3	11.5	13.1
1.1.3.	other income tax of individuals			2.7	13.1	14.8	15.8	15.8	16.7
1.1.4.	previous individual income tax			11.8	0.3	0.3	0.2	0.1	0.1
1.2.	corporation tax - total			72.2	66.4	68.0	63.4	55.6	67.6
1.2.1.	corporate income tax			66.2	56.3	58.5	52.0	45.8	55.7
1.2.2.	tax withheld on interest and dividends paid to corporations			4.7	8.3	8.8	10.7	9.2	11.7
1.2.3.	previous profit taxes on corporations			1.3	1.8	0.7	0.7	0.6	0.2
2.	Non-current taxes on income and wealth ('capital taxes') - total			0.4	1.0	0.7	0.9	1.0	1.1
2.1.	inheritance tax			0.0	0.1	0.1	0.1	0.1	0.1
2.2.	gift tax			0.2	0.4	0.4	0.3	0.4	0.4
2.3.	levy on withdrawal of land from agriculture			0.3	0.6	0.3	0.5	0.5	0.5
2.4.	levy on withdrawal of land from forestry			0.0	0.0	0.0	0.0	0.0	0.1
3.	Taxes linked to production and imports - total			157.1	170.6	189.8	211.6	219.4	225.3
3.1.	VAT and general turnover taxes - total			77.1	86.5	95.0	109.4	117.7	119.4
3.1.1.	VAT			77.1	85.8	94.8	109.3	117.6	119.4
3.1.2.	previous turnover tax			0.0	0.6	0.2	0.1	0.1	0.0
3.2.	Import duties and agricultural levies - total			16.4	17.4	17.4	19.7	14.9	13.6
3.2.1.	customs duties			15.2	17.4	17.4	19.7	14.9	13.6
3.2.2.	previous import surcharge			1.3	0.0	0.0	0.0	0.0	0.0
3.3.	Excise duties - total			40.6	46.8	56.7	61.2	64.2	67.8
3.3.1.	on hydrocarbon fuels and lubricants			24.7	28.7	36.9	38.9	39.4	42.9
3.3.2.	on alcohol and liquor			4.1	4.8	5.2	5.6	6.5	6.4
3.3.3.	on beer			2.9	3.3	3.3	3.2	3.3	3.7
3.3.4.	on wine			0.6	0.7	0.7	0.6	0.6	0.6
3.3.5.	on tobacco products			7.6	8.9	10.6	12.8	14.4	14.2
3.3.6.	Duty on CFC			0.0	0.1	0.1	0.0	0.0	0.0
3.3.7.	restaurant sale of alcoholic beverages and tobacco products			0.7	0.4	0.0	0.0	0.0	0.0
3.4.	Taxes on services - total			0.3	0.3	0.3	0.3	0.3	1.1
3.4.1.	fees on entry tickets			0.1	0.1	0.1	0.1	0.1	0.1
3.4.2.	resort and recreation fees on visitors			0.1	0.1	0.2	0.2	0.2	0.2
3.4.3.	fees on advertising facilities			0.0	0.0	0.0	0.0	0.0	0.0
3.4.4.	Fees on operated gambling machines			0.0	0.0	0.0	0.0	0.0	0.7

3.4.5.	fees on recreational units (based on capacity)			0.1	0.1	0.1	0.1	0.1	0.1
3.5.	Taxes on ownership of land and buildings - total			3.0	3.8	3.8	4.0	3.9	4.1
3.5.1.	real property tax			3.0	3.8	3.8	4.0	3.9	4.1
3.6.	Stamp, registration and similar duties - total			9.8	10.7	12.4	13.5	15.2	16.7
3.6.1.	highway fee (beginning in 1995)			0.0	0.0	0.9	0.9	1.0	1.6
3.6.2.	motor vehicle entry fees			0.0	0.0	0.0	0.0	0.0	0.0
3.6.3.	tax on use of public space			0.5	0.6	0.7	0.8	0.8	0.7
3.6.4.	previous notary fees			0.8	0.1	0.0	0.0	0.0	0.0
3.6.5.	misc. license and permit fees			3.2	3.9	3.8	3.7	4.1	4.0
3.6.6.	real property transfer tax			0.6	1.6	2.8	3.5	4.5	5.7
3.6.7.	dog fees			0.1	0.1	0.1	0.1	0.2	0.2
3.6.8.	lump sum commercial car tax (called road tax)			4.3	4.1	3.9	4.3	4.6	4.4
3.6.9.	levy on temp. withdrawal of land from agriculture			0.2	0.2	0.1	0.1	0.1	0.1
3.7.	Other taxes linked to production and imports - total			9.8	5.0	4.2	3.5	3.1	2.5
3.7.1.	water pollution fee			1.1	0.8	0.7	0.6	0.5	0.5
3.7.2.	air pollution fee			0.8	1.3	1.2	1.3	1.6	1.2
3.7.3.	waste deposit fee			0.8	1.1	1.1	0.8	0.5	0.6
3.7.4.	unallocated previous taxes and levies			0.8	0.8	0.8	0.5	0.3	0.2
3.7.5.	previous payroll tax			6.3	1.0	0.5	0.3	0.2	0.1
4.	Actual social contributions			168.8	195.8	226.1	258.9	284.7	307.8
4.1.	Employers' actual social contributions			104.1	126.0	146.5	171.0	187.7	200.8
4.1.1.	retirement			58.4	72.2	83.5	93.6	102.8	110.2
4.1.2.	state employment policy			8.6	8.0	9.2	15.4	16.9	18.1
4.1.3.	sick leave			11.5	12.7	14.7	15.8	17.4	18.6
4.1.4.	health insurance			25.3	30.4	35.7	42.1	46.5	49.9
4.1.5.	penalties			0.4	2.7	3.4	4.1	4.1	4.0
4.2.	Employees' actual social contributions			38.8	46.2	53.6	59.5	65.4	70.2
4.2.1.	retirement			19.8	24.1	27.8	31.2	34.3	36.7
4.2.2.	state employment policy			2.9	2.7	3.1	1.9	2.1	2.3
4.2.3.	sick leave			3.5	4.2	4.9	5.3	5.8	6.2
4.2.4.	health insurance			12.6	15.2	17.8	21.0	23.2	25.0
4.3.	Social contributions by self-employed and non-employed persons			25.9	23.7	25.9	28.4	31.7	36.8
4.3.1.	retirement			3.6	5.1	6.3	6.1	6.7	7.0
4.3.2.	state employment policy			0.5	0.6	0.7	0.8	0.9	1.0
4.3.3.	sick leave			0.6	0.0	0.0	0.0	0.0	0.0
4.3.4.	health insurance:			21.1	17.9	18.7	21.3	23.9	28.6
4.3.5.	self-employed			4.1	4.1	4.8	4.4	5.0	5.3
4.3.6.	non-employed			0.1	0.4	0.6	0.4	0.5	0.5
4.3.7.	government			16.9	13.4	13.3	16.4	18.5	22.8
4.3.8.	penalties			0.0	0.1	0.2	0.3	0.2	0.2

Table III.4.2. Revenues - CZECH REPUBLIC, <u>Non-central</u> Government									
INPUT	CZECH REPUBLIC	1991	1992	1993	1994	1995	1996	1997	1998
	S62 Total Taxation			39.9	57.4	71.5	73.5	76.1	83.3
billions of CZK									
Taxes	Non-central Government (S 62)								
0.	Taxes and social contributions			39.9	57.4	71.5	73.5	76.1	83.3
0.1.	Total tax receipts			39.9	57.4	71.5	73.5	76.1	83.3
1.	Current taxes on income and wealth - total			32.5	49.1	63.5	65.1	67.9	74.8
1.1.	personal income tax - total			31.9	49.0	60.3	51.0	54.5	58.6
1.1.1.	wages and salaries withholding			23.2	35.6	45.2	35.1	38.6	41.8
1.1.2.	tax withheld on interest and dividends paid to individuals			0.0	0.0	0.0	0.0	0.0	0.0
1.1.3.	other income tax of individuals			2.7	13.1	14.8	15.8	15.8	16.7
1.1.4.	previous individual income tax			6.1	0.3	0.3	0.2	0.1	0.1
1.2.	corporation tax - total			0.6	0.1	3.1	14.1	13.4	16.2
1.2.1.	corporate income tax			0.0	0.1	3.1	12.0	11.5	14.0
1.2.2.	tax withheld on interest and dividends paid to corporations			0.0	0.0	0.0	2.1	1.8	2.2
1.2.3.	previous profit taxes on corporations			0.6	0.0	0.0	0.0	0.0	0.0
2.	Non-current taxes on income and wealth ('capital taxes') - total			0.1	0.2	0.0	0.1	0.1	0.2
2.1.	inheritance tax			0.0	0.0	0.0	0.0	0.0	0.0
2.2.	gift tax			0.0	0.0	0.0	0.0	0.0	0.0
2.3.	levy on withdrawal of land from agriculture			0.1	0.2	0.0	0.1	0.1	0.1
2.4.	levy on withdrawal of land from forestry			0.0	0.0	0.0	0.0	0.0	0.0
3.	Taxes linked to production and imports - total			7.3	8.1	8.0	8.3	8.1	8.3
3.1.	VAT and general turnover taxes - total			0.0	0.0	0.0	0.0	0.0	0.0
3.1.1.	VAT			0.0	0.0	0.0	0.0	0.0	0.0
3.1.2.	previous turnover tax			0.0	0.0	0.0	0.0	0.0	0.0
3.2.	Import duties and agricultural levies - total			0.0	0.0	0.0	0.0	0.0	0.0
3.2.1.	customs duties			0.0	0.0	0.0	0.0	0.0	0.0
3.2.2.	previous import surcharge			0.0	0.0	0.0	0.0	0.0	0.0
3.3.	Excise duties - total			0.7	0.4	0.0	0.0	0.0	0.0
3.3.1.	on hydrocarbon fuels and lubricants			0.0	0.0	0.0	0.0	0.0	0.0
3.3.2.	on alcohol and liquor			0.0	0.0	0.0	0.0	0.0	0.0
3.3.3.	on beer			0.0	0.0	0.0	0.0	0.0	0.0
3.3.4.	on wine			0.0	0.0	0.0	0.0	0.0	0.0
3.3.5.	on tobacco products			0.0	0.0	0.0	0.0	0.0	0.0
3.3.6.	Duty on CFC			0.0	0.0	0.0	0.0	0.0	0.0
3.3.7.	restaurant sale of alcoholic beverages and tobacco products			0.7	0.4	0.0	0.0	0.0	0.0
3.4.	Taxes on services - total			0.3	0.3	0.3	0.3	0.3	1.1
3.4.1.	fees on entry tickets			0.1	0.1	0.1	0.1	0.1	0.1
3.4.2.	resort and recreation fees on visitors			0.1	0.1	0.2	0.2	0.2	0.2
3.4.3.	fees on advertising facilities			0.0	0.0	0.0	0.0	0.0	0.0
3.4.4.	Fees on operated gambling machines			0.0	0.0	0.0	0.0	0.0	0.7
3.4.5.	fees on recreational units (based on capacity)			0.1	0.1	0.1	0.1	0.1	0.1
3.5.	Taxes on ownership of land and			3.0	3.8	3.8	4.0	3.9	4.1

	buildings - total								
3.5.1.	real property tax			3.0	3.8	3.8	4.0	3.9	4.1
3.6.	Stamp, registration and similar duties - total			2.2	2.5	3.0	3.2	3.2	2.6
3.6.1.	highway fee (beginning in 1995)			0.0	0.0	0.0	0.0	0.0	0.0
3.6.2.	motor vehicle entry fees			0.0	0.0	0.0	0.0	0.0	0.0
3.6.3.	tax on use of public space			0.5	0.6	0.7	0.8	0.8	0.7
3.6.4.	previous notary fees			0.0	0.0	0.0	0.0	0.0	0.0
3.6.5.	misc. license and permit fees			1.5	1.8	2.1	2.1	2.2	1.6
3.6.6.	real property transfer tax			0.0	0.0	0.0	0.0	0.0	0.0
3.6.7.	dog fees			0.1	0.1	0.1	0.1	0.2	0.2
3.6.8.	lump sum commercial car tax (called road tax)			0.0	0.0	0.0	0.0	0.0	0.0
3.6.9.	levy on temp. withdrawal of land from agriculture			0.1	0.1	0.0	0.0	0.0	0.0
3.7.	Other taxes linked to production and imports - total			1.1	1.0	0.9	0.7	0.6	0.6
3.7.1.	water pollution fee			0.0	0.0	0.0	0.0	0.0	0.0
3.7.2.	air pollution fee			0.0	0.0	0.0	0.0	0.0	0.0
3.7.3.	waste deposit fee			0.4	0.7	0.5	0.5	0.5	0.5
3.7.4.	unallocated previous taxes and levies			0.4	0.3	0.3	0.2	0.1	0.1
3.7.5.	previous payroll tax			0.2	0.0	0.0	0.0	0.0	0.0
4.	Actual social contributions			0.0	0.0	0.0	0.0	0.0	0.0
4.1.	Employers' actual social contributions			0.0	0.0	0.0	0.0	0.0	0.0
4.1.1.	retirement			0.0	0.0	0.0	0.0	0.0	0.0
4.1.2.	state employment policy			0.0	0.0	0.0	0.0	0.0	0.0
4.1.3.	sick leave			0.0	0.0	0.0	0.0	0.0	0.0
4.1.4.	health insurance			0.0	0.0	0.0	0.0	0.0	0.0
4.1.5.	penalties			0.0	0.0	0.0	0.0	0.0	0.0
4.2.	Employees' actual social contributions			0.0	0.0	0.0	0.0	0.0	0.0
4.2.1.	retirement			0.0	0.0	0.0	0.0	0.0	0.0
4.2.2.	state employment policy			0.0	0.0	0.0	0.0	0.0	0.0
4.2.3.	sick leave			0.0	0.0	0.0	0.0	0.0	0.0
4.2.4.	health insurance			0.0	0.0	0.0	0.0	0.0	0.0
4.3.	Social contributions by self-employed and non-employed persons			0.0	0.0	0.0	0.0	0.0	0.0
4.3.1.	retirement			0.0	0.0	0.0	0.0	0.0	0.0
4.3.2.	state employment policy			0.0	0.0	0.0	0.0	0.0	0.0
4.3.3.	sick leave			0.0	0.0	0.0	0.0	0.0	0.0
4.3.4.	health insurance:			0.0	0.0	0.0	0.0	0.0	0.0
4.3.5.	self-employed			0.0	0.0	0.0	0.0	0.0	0.0
4.3.6.	non-employed			0.0	0.0	0.0	0.0	0.0	0.0
4.3.7.	government			0.0	0.0	0.0	0.0	0.0	0.0
4.3.8.	penalties			0.0	0.0	0.0	0.0	0.0	0.0

III.5. Slovenia

INPUT	SLOVENIA	1991	1992	1993	1994	1995	1996	1997	1998
	S60 Total Taxation		412.5	609.8	784.2	921.9	1,039.4	1,165.0	1,315.9
	S92 Total Taxation		0.0	0.0	0.0	0.0	0.0	0.0	0.0
billions of SIT									
Taxes	General Government (S 60)								
0.	Taxes and social contributions		412.5	609.8	784.2	921.9	1,039.4	1,165.0	1,315.9
0.1.	Total tax receipts		222.9	334.9	466.8	558.8	663.3	764.4	867.6
1.	Current taxes on income and wealth - total		74.8	104.7	143.3	160.6	196.9	227.6	252.9
1.1.	individual/personal income tax		68.8	98.0	128.3	147.7	174.7	194.0	213.3
1.2.	corporate income tax		5.9	6.7	15.0	12.9	22.3	33.6	39.6
2.	Non-current taxes on income and wealth ('capital taxes') - total		0.1	0.2	0.2	0.3	0.3	0.3	0.3
2.1.	(local) inheritance and gift tax		0.1	0.2	0.2	0.3	0.3	0.3	0.3
3.	Taxes linked to production and imports - total		148.0	230.1	323.3	397.9	466.0	536.5	614.3
3.1.	VAT and general turnover taxes - total		69.3	103.9	144.9	185.6	215.2	256.5	296.6
3.1.1.	VAT (sales tax till 7/99)		69.3	103.9	144.9	185.6	215.2	256.5	295.1
3.1.2.	(local) sales taxes on services		0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.1.3.	(local) special sales tax on services		0.0	0.0	0.0	0.0	0.0	0.0	1.5
3.2.	Import duties and agricultural levies - total		32.3	51.5	64.3	78.2	76.6	58.5	47.3
3.2.1.	customs duties and other import taxes		32.3	51.5	64.3	78.2	76.6	58.5	47.3
3.3.	Excise duties - total		36.9	52.8	82.5	99.5	118.5	129.4	141.6
3.3.1.	duties on petrol and mineral oils		29.5	41.7	56.6	67.0	84.5	93.5	106.6
3.3.2.	cigarette and tobacco duty		5.3	9.6	19.6	24.1	26.1	27.8	27.3
3.3.3.	duty on alcohol drinks		2.1	1.6	6.3	8.4	7.9	8.1	7.7
3.4.	Taxes on services - total		0.1	0.5	1.1	1.4	1.5	1.6	1.5
3.4.1.	(local) tax on lottery winnings		0.1	0.1	0.2	0.2	0.3	0.3	0.3
3.4.2.	(local) fees on gambling machines		0.0	0.4	0.9	1.2	1.2	1.3	1.2
3.5.	Taxes on ownership of land and buildings - total		3.1	6.5	10.2	10.1	13.3	17.7	24.2
3.5.1.	(local) taxes on property		0.2	0.2	0.2	0.3	0.4	0.6	0.7
3.5.2.	(local) duties on use of agriculture land		0.1	0.5	2.7	1.7	1.9	1.8	2.9
3.5.3.	(local) charges for the use of building ground		2.8	5.8	7.3	8.1	11.0	15.4	20.6
3.6.	Stamp, registration and similar duties - total		3.6	10.2	12.2	14.7	18.1	21.7	32.5
3.6.1.	(local) administrative fees		1.5	2.1	1.7	0.6	0.0	0.0	0.0
3.6.2.	(local) tourist fees		0.2	0.3	0.4	0.4	0.5	0.5	0.6
3.6.3.	(local) communal fees		0.0	0.2	0.4	1.1	3.0	4.0	4.7
3.6.4.	other (general government) administrative fees		1.9	3.1	3.9	6.3	7.4	9.2	10.3
3.6.5.	motor vehicle registration duties households		0.0	2.7	3.6	4.3	5.0	5.5	9.1
3.6.6.	motor vehicle registration duties - enterprises		0.0	0.9	1.2	1.3	1.4	1.4	2.1
3.6.7.	Other motor vehicle registration duties (nonresidents)		0.0	0.9	0.9	0.7	0.8	1.2	1.3
3.6.8.	tax on banks and insurance companies		0.0	0.0	0.0	0.0	0.0	0.0	4.3
3.7.	Other taxes linked to production and		2.7	4.7	8.1	8.4	22.8	51.1	70.6

	imports - total								
3.7.1.	environment tax		0.0	0.0	0.0	0.0	0.0	8.1	17.7
3.7.2.	tolls on highways		1.5	3.0	0.0	0.0	0.0	0.0	0.0
3.7.3.	charges for water works		0.6	1.1	1.5	1.7	1.1	1.4	1.8
3.7.4.	(local) taxes on use of goods		0.4	0.6	0.6	2.9	3.4	4.1	5.2
3.7.5.	tax on payroll/wages		0.1	0.0	5.9	3.8	18.3	37.5	45.9
4.	Actual social contributions		189.6	274.9	317.4	363.1	376.1	400.6	448.3
4.1.	Employers' actual social contributions (consolidated)		77.7	118.6	137.9	151.6	134.1	127.5	142.6
4.2.	Employees' actual social contributions		103.1	144.7	165.8	195.4	221.9	247.5	276.8
4.3.	Social contributions by self-employed and non-employed persons		8.8	11.6	13.7	16.1	20.1	25.6	28.9
	of which (unconsolidated, i.e. they do not add up to line 4.)								
	contributions for unemployment insurance		13.9	21.1	9.9	7.3	2.8	2.4	2.7
	contributions for obligatory health insurance		85.3	103.0	117.7	138.4	166.9	187.2	209.1
	contributions for maternity leave		0.0	0.0	1.1	1.8	2.1	2.4	2.6
	contributions for pension and disability insurance		109.6	177.4	219.2	260.4	252.5	260.4	294.1
	other ('earthquake' contribution)		0.0	0.0	0.0	0.0	0.0	0.0	4.4

Table III.5.2. Revenues - SLOVENIA, <u>Non-central</u> Government									
INPUT	SLOVENIA	1991	1992	1993	1994	1995	1996	1997	1998
	S62 Total Taxation		33.1	51.0	67.2	63.4	77.5	86.5	102.1
billions of SIT									
Taxes	Non-central Government (S 62)								
0.	Taxes and social contributions		33.1	51.0	67.2	63.4	77.5	86.5	102.1
0.1.	Total tax receipts		33.1	51.0	67.2	63.4	77.5	86.5	102.1
1.	Current taxes on income and wealth - total		27.8	40.7	52.6	46.8	55.7	58.5	64.4
1.1.	individual/personal income tax		27.7	40.6	52.4	46.6	55.4	58.2	64.0
1.2.	corporate income tax								
2.	Non-current taxes on income and wealth ('capital taxes') - total		0.1	0.2	0.2	0.3	0.3	0.3	0.3
2.1.	(local) inheritance and gift tax		0.1	0.2	0.2	0.3	0.3	0.3	0.3
3.	Taxes linked to production and imports - total		5.2	10.1	14.3	16.3	21.5	27.7	37.4
3.1.	VAT and general turnover taxes - total		0.0	0.0	0.0	0.0	0.0	0.0	1.5
3.1.1.	VAT (sales tax till 7/99)								
3.1.2.	(local) sales taxes on services		0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.1.3.	(local) special sales tax on services		0.0	0.0	0.0	0.0	0.0	0.0	1.5
3.2.	Import duties and agricultural levies - total		0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.2.1.	customs duties and other import taxes								
3.3.	Excise duties - total		0.0	0.0	0.0	0.0	0.0	0.0	0.0
3.3.1.	duties on petrol and mineral oils								
3.3.2.	cigarette and tobacco duty								
3.3.3.	duty on alcohol drinks								
3.4.	Taxes on services - total		0.0	0.4	0.9	1.2	1.2	1.3	1.2
3.4.1.	(local) tax on lottery winnings		0.1	0.1	0.2	0.2	0.3	0.3	0.4
3.4.2.	(local) fees on gambling machines		0.0	0.4	0.9	1.2	1.2	1.3	1.2
3.5.	Taxes on ownership of land and buildings - total		3.1	6.5	10.2	10.1	13.3	17.7	24.2
3.5.1.	(local) taxes on property		0.2	0.2	0.2	0.3	0.4	0.6	0.7
3.5.2.	(local) duties on use of agriculture land		0.1	0.5	2.7	1.7	1.9	1.8	2.9
3.5.3.	(local) charges for the use of building ground		2.8	5.8	7.3	8.1	11.0	15.4	20.6
3.6.	Stamp, registration and similar duties - total		1.7	2.6	2.6	2.1	3.5	4.5	5.3
3.6.1.	(local) administrative fees		1.5	2.1	1.7	0.6	0.0	0.0	0.0
3.6.2.	(local) tourist fees		0.2	0.3	0.4	0.4	0.5	0.5	0.6
3.6.3.	(local) communal fees		0.0	0.2	0.4	1.1	3.0	4.0	4.7
3.6.4.	other (general government) administrative fees								
3.6.5.	motor vehicle registration duties households								
3.6.6.	motor vehicle registration duties - enterprises								
3.6.7.	Other motor vehicle registration duties (nonresidents)								
3.6.8.	tax on banks and insurance companies								
3.7.	Other taxes linked to production and imports - total		0.4	0.6	0.6	2.9	3.4	4.1	5.2
3.7.1.	environment tax								
3.7.2.	tolls on highways								

3.7.3.	charges for water works								
3.7.4.	(local) taxes on use of goods		0.4	0.6	0.6	2.9	3.4	4.1	5.2
3.7.5.	tax on payroll/wages								
4.	Actual social contributions		0.0	0.0	0.0	0.0	0.0	0.0	0.0
4.1.	Employers' actual social contributions (consolidated)								
4.2.	Employees' actual social contributions								
4.3.	Social contributions by self-employed and non-employed persons								