

Tax Revenues: 2023

NR 205/2024

Release Date: 31 October 2024

In 2023, total tax revenue stood at €5,595.4 million, indicating a tax burden equivalent to 27.1 per cent.



Tax revenues increased by €436.3 million over the previous year, reaching a total of €5,595.4 million. This figure represents 85.3 per cent of the total general government revenue collected in 2023.

Direct taxes amounted to €2,548.9 million, making up 45.6 per cent of the overall tax revenue. This marked an increase of €194.5 million compared to 2022. The primary component within this category remains the Personal Income Tax, which rose by €138.2 million, while Corporate Income Tax, increased by €41.3 million over the previous year.

Following Eurostat's publication of a guidance note on the recording of 'Payments for obtaining citizenship', the income received from the Individual Investor Programme (IIP) have been reclassified as taxes. Previously recorded as payments for other non-market output (sales), these receipts are now included under the Other Current Taxes category.

Indirect taxes also showed notable changes, amounting to €1,978.3 million, an increase of €164.3 million when compared to 2022. This is equivalent to 35.4 per cent of the total tax revenue. Within this category, Value Added Tax stood at €1,268.8 million, marking an increase of €79.3 million when compared to 2022. Moreover, Taxes on Products totalled €566.4 million, reflecting an increase of €52.8 million over the previous year. This increase can be attributable to higher tax revenue generated from duty on documents, and the tax registration on motor vehicles, which was partially offset by a decrease in gaming taxes and the excise tax levied on cement¹. Other taxes on production added up to €114.2 million, registering an increase of €30.7 million over the preceding year.

Social contributions² paid by employees, employers, as well as self- and non-employed persons accounted for 19.1 per cent of the total tax revenue in 2023, amounting to €1,068.2 million. This reflects an increase of €77.6 million when compared to the preceding year (Table 1).

The overall tax burden represents the total amount of taxes and social contributions, expressed as a percentage of Gross Domestic Product (GDP). In 2023, Malta's total tax burden decreased by 1.2 percentage points to 27.1 per cent of GDP, down from the 28.3 per cent of GDP reported in 2022. The data shows an average tax burden of approximately 30.4 per cent for the period between 1995 and 2023. This implies a relatively consistent tax environment during these years, with variations around this average, including values ranging from as low as 25.5 per cent and as high as 34.0 per cent (Table 2, Chart 1).

By the end of last year, direct taxes (which also include Capital taxes) constituted 12.3 per cent of GDP, compared to the share of indirect taxes which was at 9.6 per cent. Meanwhile, the share of social contributions was at 5.2 per cent of GDP, reflecting a decrease of 0.3 percentage points compared to 2022 (Table 2, Chart 2).

Chart 1. Overall tax burden by year

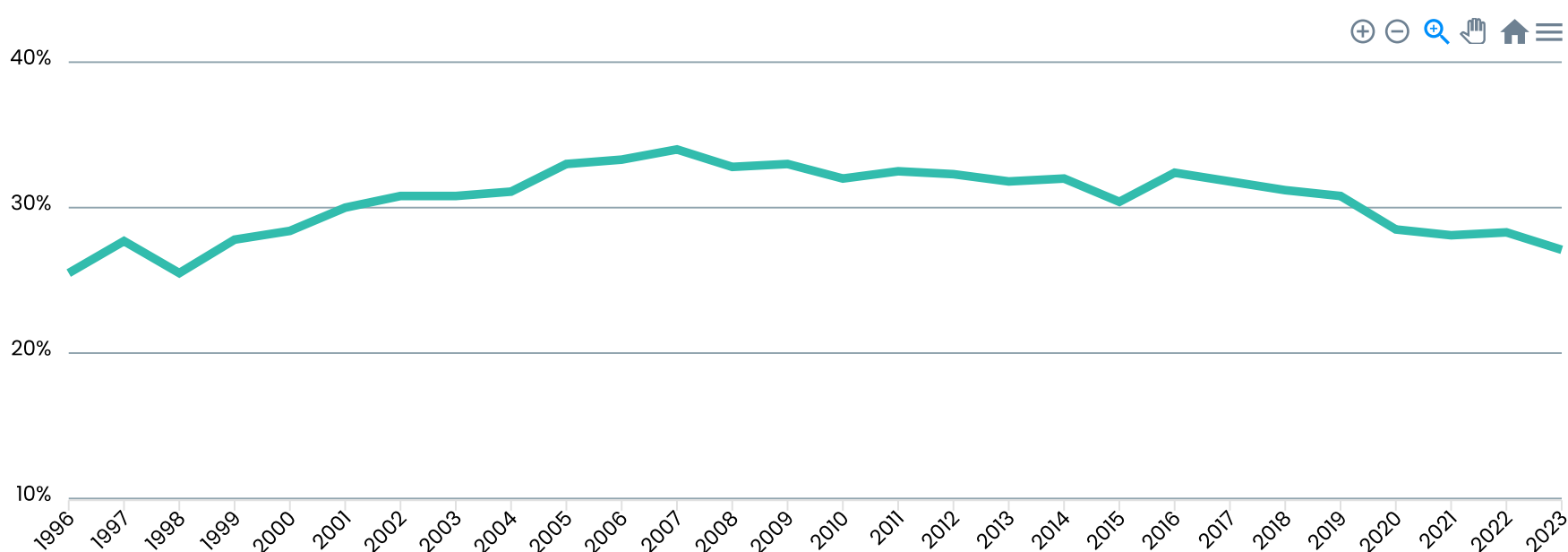
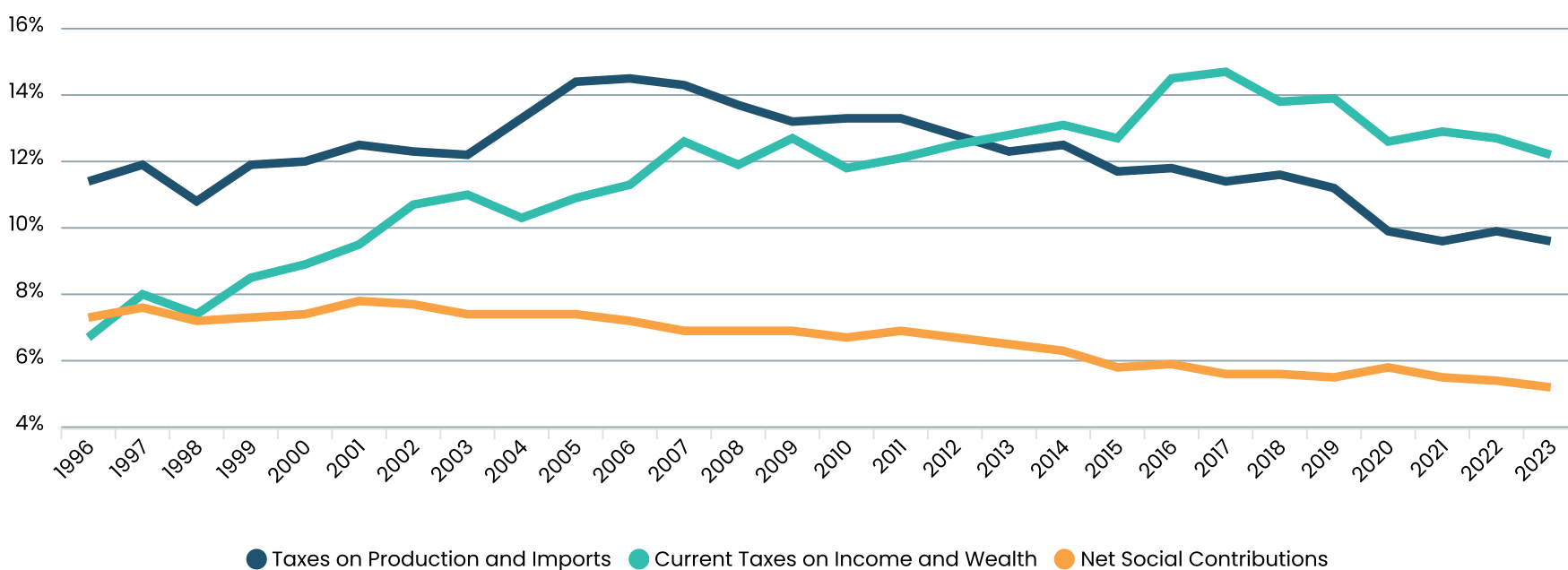


Chart 2. The evolution of the main tax components in Malta

as a percentage to GDP



Income Tax receipts by ESA 2010 institutional sector

In 2023, the household sector contributed more than half of the income tax collected by the General Government, making up 63.7 per cent of the total, which is equivalent to €1,514.4 million. Meanwhile, contributions from the Non-Financial and Financial corporations accounted for 18.9 per cent and 17.1 per cent, respectively. Non-profit Institutions serving Households, General Government and the Rest of the World collectively made up 0.3 per cent of the total.

In absolute terms, the increase of €180.8 million in income tax receipts over 2022 was primarily driven by higher receipts from Households (€138.4 million), as well as increases in income tax receipts from Financial Corporations (€102.9 million). These increases were partially outweighed by decreases in income tax receipts from Non-Financial Corporations (€58.6 million) (Table 4).

Environmental taxes

Total environmental tax revenue in 2023 went up by €28.2 million, reaching €315.5 million. This figure represents 5.6 per cent of the total revenue collected from all taxes and social contributions, as well as 1.5 per cent of GDP. Energy taxes (which include taxes on transport fuels) constituted the largest share of environment taxes, which increased by €10.6 million, mainly due to higher revenue resulting from the emission trading permits (€9.4 million). This was followed by revenue generated from Transport taxes at 41.1 per cent and Pollution taxes at 9.7 per cent (Table 5).

¹ Further information is available in Malta's National Tax List (Table 6).

² Refer to methodological note 4.

Table 1. Structure of tax revenues by year

€000

	ESA Code	2020	2021	2022	2023
Indirect Taxes		1,414,896	1,598,165	1,814,010	1,978,325
VAT	D.211	849,405	1,000,703	1,189,492	1,268,830
Import Duties	D.2121	15,134	21,879	27,447	28,888
Taxes on Products (incl. excise duties)	D.214	480,202	499,015	513,592	566,435
Other Taxes on Production	D.29	70,155	76,568	83,480	114,172
Direct Taxes		1,837,369	2,171,742	2,354,435	2,548,900
Personal Income Tax	D.51	1,017,861	1,202,728	1,372,619	1,510,796
Corporate Income Tax	D.51	617,243	783,296	816,635	857,888
Other Income Tax	D.51	4,009	5,672	7,351	8,769
Other Current Taxes	D.59	175,637	150,706	121,677	136,565
Capital Taxes	D.91	22,618	29,340	36,153	34,881
Social Contributions		838,172	914,782	990,616	1,068,177
Employers'	D.6111	338,237	380,703	414,976	451,189
Employees'	D.6112	336,004	377,114	410,156	447,443
Self- and Non-Employed	D.6113	61,951	52,799	62,482	67,310
Imputed Social Contributions	D.612	101,980	104,167	103,002	102,236
Total Tax Revenues		4,090,437	4,684,689	5,159,061	5,595,402

Table 2. Structure of tax burden by year
Tax-to-GDP ratio

		per cent			
	ESA Code	2020	2021	2022	2023
Indirect Taxes		9.9	9.6	9.9	9.6
VAT	D.211	5.9	6.0	6.5	6.1
Import Duties	D.2121	0.1	0.1	0.2	0.1
Taxes on Products (incl. excise duties)	D.214	3.3	3.0	2.8	2.7
Other Taxes on Production	D.29	0.5	0.5	0.5	0.6
Direct Taxes		12.8	13.0	12.9	12.3
Personal Income Tax	D.51	7.1	7.2	7.5	7.3
Corporate Income Tax	D.51	4.3	4.7	4.5	4.2
Other Income Tax	D.51	0.0	0.0	0.0	0.0
Other Current Taxes	D.59	1.2	0.9	0.7	0.7
Capital Taxes	D.91	0.2	0.2	0.2	0.2
Social Contributions		5.8	5.5	5.4	5.2
Employers'	D.6111	2.4	2.3	2.3	2.2
Employees'	D.6112	2.3	2.3	2.2	2.2
Self- and Non-Employed	D.6113	0.4	0.3	0.3	0.3
Imputed Social Contributions	D.612	0.7	0.6	0.6	0.5
Overall tax burden		28.5	28.1	28.3	27.1

Note: Refer to methodological note 3 for more information on the tax-to-GDP ratio.

Table 3. Structure of tax revenues as a percentage of total by year

per cent

	ESA Code	2020	2021	2022	2023
Indirect Taxes		34.6	34.1	35.2	35.4
VAT	D.211	20.8	21.4	23.1	22.7
Import Duties	D.2121	0.4	0.5	0.5	0.5
Taxes on Products (incl. excise duties)	D.214	11.7	10.7	10.0	10.1
Other Taxes on Production	D.29	1.7	1.6	1.6	2.0
Direct Taxes		44.9	46.4	45.6	45.6
Personal Income Tax	D.51	24.9	25.7	26.6	27.0
Corporate Income Tax	D.51	15.1	16.7	15.8	15.3
Other Income Tax	D.51	0.1	0.1	0.1	0.2
Other Current Taxes	D.59	4.3	3.2	2.4	2.4
Capital Taxes	D.91	0.6	0.6	0.7	0.6
Social Contributions		20.5	19.5	19.2	19.1
Employers'	D.6111	8.3	8.1	8.0	8.1
Employees'	D.6112	8.2	8.0	8.0	8.0
Self- and Non-Employed	D.6113	1.5	1.1	1.2	1.2
Imputed Social Contributions	D.612	2.5	2.2	2.0	1.8
Total Tax Revenues		100.0	100.0	100.0	100.0

Table 4. Income tax (D.51) receipts by year and by institutional sector in ESA2010

€000

	Sector	2020	2021	2022	2023
Non-Financial Corporations	S.11	368,867	446,482	507,964	449,346
Financial Corporations	S.12	244,909	332,737	304,593	407,532
General Government	S.13	1,528	1,967	2,491	2,278
Households	S.14	1,020,130	1,205,448	1,376,030	1,514,438
Non-Profit Institutions serving Households	S.15	2,152	3,212	3,626	2,460
Rest of the World	S.2	1,527	1,850	1,902	1,399
Total Income Tax (D.51) receipts		1,639,113	1,991,696	2,196,605	2,377,453

Table 5. Total environmental tax revenues by year and type of tax

€000

	2020	2021	2022	2023
Energy taxes	141,591	137,551	144,737	155,304
Transport taxes	122,387	108,966	110,708	129,598
Pollution taxes	31,028	30,068	31,901	30,645
Resource taxes	0	0	0	0
Total environmental taxes	295,006	276,584	287,346	315,548

Table 6. Malta's National Tax List

STO ▼	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	Economic function ▼	Alcohol, tobacco, environmental and property tax ▼ TIME ►	1995	1996	1997	1998
D2	Taxes on production and imports	_Z		368.408	364.628	405.377	393.004
D21	Taxes on products	_Z		360.688	357.185	396.880	382.175
D211	Value added type taxes (VAT)	_Z		185.393	186.389	197.226	154.572
D211	Value Added Tax	C		185.393	186.389	120.309	M
D211	Customs & Excise Tax	C		M	M	76.917	154.572
D212	Taxes and duties on imports excluding VAT	_Z		38.195	38.211	41.721	42.819
D2121	Import duties	_Z		18.928	18.684	21.053	20.791
D2121	Grain	C		0.073	0.092	0.071	M
D2121	Cattle and Meat	C		0.093	0.069	0.071	M
D2121	Petroleum	C	E	0.003	M	M	M
D2121	Milk	C		0.006	M	M	M
D2121	Cement	C		0.517	0.089	0.000	M
D2121	Ad Valorem - Motor Vehicles	C	T	4.861	5.200	5.002	5.038
D2121	Ad Valorem - Electrical Household Appliances	C		0.449	0.451	0.430	0.550
D2121	Ad Valorem - Telecom Household Appliances	C		0.696	0.480	0.604	0.521
D2121	Ad Valorem - Clothing	C		0.985	1.203	1.610	1.798
D2121	Ad Valorem - Import Duty	C		M	M	M	M
D2121	Ad Valorem - Miscellaneous	C		11.169	11.095	13.264	12.774
D2121	Import Duties - Others	C		0.074	0.005	0.000	0.111
D2121	Import Duties paid to EU Institutions	C		M	M	M	M
D2122	Taxes on imports, excluding VAT and import duties	_Z		19.267	19.528	20.668	22.028
D2122A	Levies on imported agricultural products	_Z		L	L	L	L
D2122B	Monetary compensatory amounts on imports	_Z		19.267	19.528	20.668	22.028
D2122B	Levy on imported goods	C		19.267	19.528	20.668	22.028
D2122C	Excise duties	_Z		M	M	M	M
D2122D	General sales taxes	_Z		M	M	M	M
D2122E	Taxes on specific services	_Z		M	M	M	M
D2122F	Profits of import monopolies	_Z		M	M	M	M
D214	Taxes on products, except VAT and import taxes	_Z		137.101	132.585	157.933	184.784
D214A	Excise duties and consumption taxes	_Z		54.951	55.289	79.166	101.959
D214A	Excise Levies - Machine Made Cigarettes	C	AT	21.321	21.506	27.423	33.646

D214A	Excise Levies - Beer	C	AT	M	M	0.031	0.427
D214A	Excise Levies - Spirits	C	AT	8.227	8.095	9.757	11.052
D214A	Excise Levies - Petroleum	C	E	25.182	25.201	41.244	54.967
D214A	Excise Levies - Tobacco	C	AT	0.222	0.487	0.710	1.517
D214A	Excise Levies - Wines	C	AT	M	M	M	0.349
D214A	Excise Levies - Mobile Telephony Services	C		M	M	M	M
D214A	Excise Levies - Electricity	C	E	M	M	M	M
D214A	Eco Contribution	C	P	M	M	M	M
D214A	Excise Levies - Cement	C	P	M	M	M	M
D214A	Excise Duties - Pneumatic Tyres	C	P	M	M	M	M
D214A	Excise Duties - Ammunition Cartridges	C	P	M	M	M	M
D214A	Excise Duties - Chewing Gum	C	P	M	M	M	M
D214A	Excise Duties - Plastic Bags	C	P	M	M	M	M
D214A	Excise Duties - Bottled Water	C	P	M	M	M	M
D214A	Excise Duties - Non-Alcohol Beverages	C	P	M	M	M	M
D214A	Fee on Caging Bluefin Tuna	C	P	M	M	M	M
D214A	Excise Duties - Toiletries	C	P	M	M	M	M
D214A	Excise Duties - Construction components and fixtures	C	P	M	M	M	M
D214B	Stamp taxes	_Z		0.437	0.509	0.360	0.574
D214B	Duty on Documents - Moveables	KS	O	0.029	0.007	0.004	0.001
D214B	Duty on Documents - Documents	KS	O	0.041	0.074	0.031	0.046
D214B	Duty on Documents - Legal fees	KS	O	0.000	0.000	0.001	0.001
D214B	Duty on Documents - Penalties on VA	KS	O	0.001	0.000	0.001	0.000
D214B	Duty on Documents - Unclassified	KS	O	0.366	0.427	0.324	0.526
D214C	Taxes on financial and capital transactions	_Z		25.708	24.219	24.271	24.593
D214C	Duty on Documents - Immoveables	KS	O	21.844	20.841	21.549	21.797
D214C	Duty on Documents - Shares	KS	O	0.706	0.864	0.951	0.705
D214C	Duty on Documents - Emphy Grants	KS	O	0.657	0.219	0.182	0.891
D214C	Duty on Documents - Parts Exchange	KS	O	0.516	0.383	0.312	0.421
D214C	Levy - Sale of Immoveable property	KS	O	1.986	1.911	1.277	0.779
D214D	Car registration taxes	_Z		48.106	46.465	47.325	48.826
D214D	Motor Vehicle Registration Tax	C	T	47.872	45.801	45.698	48.053
D214D	Sale of number plates - Households	C	T	0.231	0.657	1.610	0.773
D214D	Sale of number plates - Government	C	T	0.002	0.007	0.017	0.000
D214D	Registration Tax of X, K and Y plates	C	T	M	M	M	M
D214E	Taxes on entertainment	_Z		0.031	M	M	M
D214E	Entertainment Duty	C		0.031	M	M	M
D214F	Taxes on lotteries, gambling and betting	_Z		M	M	M	M
D214F	Gaming Taxes	C		M	M	M	M

D214F	MGA - Authority Service	C		M	M	M	M
D214G	Taxes on insurance premiums	_Z		1.504	1.579	1.772	4.301
D214G	Duty on Documents - Insurance Policy	C		1.504	1.579	1.772	4.301
D214H	Other taxes on specific services	_Z		6.104	3.920	4.588	3.861
D214H	Levy on Restuarant Services	C		1.194	M	M	M
D214H	Levy on Accomodation	C		1.414	M	M	M
D214H	Airport Tax	C	T	3.496	3.920	4.588	3.854
D214H	Administration charge - Test Motor Vehicle	C	T	0.000	0.000	0.000	0.007
D214H	Bunkering Tax	C	E	M	M	M	M
D214H	Environmental Contribution	C		M	M	M	M
D214I	General sales or turnover taxes	_Z		M	M	M	M
D214J	Profits of fiscal monopolies	_Z		0.259	0.303	0.410	0.572
D214J	Royalties from Cable Television	C		0.259	0.303	0.410	0.572
D214J	Royalties under Telecommunications Act.	C		M	M	M	M
D214K	Export duties and monetary comp. amounts on exports	_Z		M	M	M	M
D214L	Other taxes on products n.e.c.	_Z		M	0.300	0.041	0.100
D214L	Miscellaneous Duties / Taxes	C		M	0.300	0.041	0.100
D29	Other taxes on production	_Z		7.720	7.443	8.497	10.829
D29A	Taxes on land, buildings or other structures	_Z		M	M	M	M
D29B	Taxes on the use of fixed assets	_Z		1.914	2.183	2.970	3.568
D29B	Sale of Number Plates - Business	KS	T	0.082	0.233	0.571	0.271
D29B	Motor Vehicle Licence - Business	KS	T	1.832	1.950	2.399	3.297
D29C	Total wage bill and payroll taxes	_Z		M	M	M	M
D29D	Taxes on international transactions	_Z		M	M	M	M
D29E	Business and professional licences	_Z		5.806	5.260	5.527	7.262
D29E	Wines and Spirits	KS	AT	0.478	0.453	0.478	0.509
D29E	Trading Licences	KS		2.271	2.429	2.561	2.708
D29E	Hotels and Catering Establishments	KS		1.348	1.505	1.140	1.324
D29E	Radio Station Licences	KS		1.320	0.057	M	M
D29E	Bonded Stores Licences	KS		0.358	0.196	0.198	0.181
D29E	Operating Licence - Maltapost	KS		M	M	0.349	0.233
D29E	Operating Licence - Maltacom	KS		M	M	M	0.821
D29E	Operating Licence - Malta International Airport	KS		M	M	M	0.310
D29E	Mobile Telephone Line	KS		M	M	M	M
D29E	Fixed Telephone Line	KS		M	M	M	M
D29E	Gaming Licences	KS		M	M	M	M
D29E	Miscellaneous Licences	KS		0.014	0.019	0.023	0.077
D29E	TV and Radio Licences - Business	KS		0.017	0.601	0.778	1.099
D29E	Television Licence Fees - Business	KS		M	M	M	M

D29E	Fees for right of use - Business	KS		M	M	M	M
D29E	Concession Fees	KS		M	M	M	M
D29E	Rent Tax Warehouse	KS		M	M	M	M
D29E	MCA - Authority Service	KS		M	M	M	M
D29E	MRA - Authority Service	KS		M	M	M	M
D29F	Taxes on pollution	_Z		M	M	M	M
D29F	Waste Disposal at Sea	C	P	M	M	M	M
D29F	Emission Trading Permits	C	E	M	M	M	M
D29G	Under-compensation of VAT (flat rate system)	_Z		M	M	M	M
D29H	Other taxes on production n.e.c.	_Z		M	M	M	M
D29H	Contributions to Protection Funds	KS		M	M	M	M
D29H	Contribution to Single Resolution Board	KS		M	M	M	M
D5	Current taxes on income wealth, etc.	_Z		248.009	215.707	272.329	268.394
D51	Taxes on income	_Z		236.540	203.880	257.694	248.532
D51M	Taxes on individual or household income including hold	_Z		152.084	134.858	167.505	163.095
D51M	Individuals	SPLIT1		152.084	134.858	167.505	163.095
D51A	Taxes on individual or household income excluding hold	_Z		130.539	115.107	149.161	137.979
D51A	Income Tax by Individuals	SPLIT1		130.539	115.107	149.161	137.979
D51C1	Taxes on individual or household holding gains(1)	_Z		21.545	19.752	18.344	25.116
D51C1	Holding Gains by Individuals	SPLIT1		21.545	19.752	18.344	25.116
D51O	Taxes on the income or profits of corporations including	_Z		80.815	66.304	87.822	83.043
D51O	Corporations	KIC		80.815	66.304	87.822	83.043
D51B	Taxes on the income or profits of corporations excluding	_Z		71.087	57.385	79.539	71.703
D51B	Income Tax by Companies	KIC		71.087	57.385	79.539	71.703
D51C2	Taxes on holding gains of corporations(1)	_Z		9.728	8.918	8.283	11.340
D51C2	Holding Gains by Companies	KIC		9.728	8.918	8.283	11.340
D51C3	Other taxes on holding gains(1)	_Z		2.706	1.842	1.302	1.364
D51C3	Holding Gains Other	KIH		0.113	0.104	0.097	0.132
D51C3	Tax on Bearer Accounts	KIH		2.593	1.738	1.205	1.232
D51C	Taxes on holding gains	_Z		33.979	30.512	27.929	37.820
D51D	Taxes on winnings from lottery or gambling	_Z		M	M	M	M
D51E	Other taxes on income n.e.c.	_Z		0.935	0.876	1.065	1.029
D51E	Other Unallocable Income Tax	KIH		0.242	0.229	0.298	0.262
D51E	Penalties paid by Individuals	SPLIT 1		0.452	0.423	0.501	0.501
D51E	Penalties paid by Companies	KIC		0.232	0.217	0.257	0.257
D51E	Penalties paid by Others	KS		0.009	0.008	0.010	0.010
D59	Other current taxes	_Z		11.469	11.827	14.635	19.861
D59A	Current taxes on capital	_Z		M	M	M	M
D59B	Poll taxes	_Z		M	M	M	M

D59C	Expenditure taxes	_Z		0.596	M	M	M
D59C	Levy on expenditure incurred on overseas travel	C		0.596	M	M	M
D59D	Payments by households for licences	_Z		10.873	11.827	14.635	19.861
D59D	Sporting Licences	C		0.268	0.291	0.424	0.322
D59D	Driving Licences	C	T	M	M	M	M
D59D	Motor Vehicle License - Households	C	T	10.598	11.282	13.882	19.075
D59D	TV and Radio Licences - Households	C		0.007	0.254	0.329	0.465
D59D	Fees for right of use - Households	C		M	M	M	M
D59D	Swimming Pools	C		M	M	M	M
D59E	Taxes on international transactions	_Z		M	M	M	M
D59E	Investment Registration Scheme	KS		M	M	M	M
D59F	Other current taxes n.e.c.	_Z		M	M	M	M
D59F	Individual Investor Programme	KS		M	M	M	M
D91	Capital taxes	_Z		4.323	4.159	4.979	3.955
D91A	Taxes on capital transfers	_Z		4.323	4.159	4.979	3.955
D91A	Death and Donation Duty	KS	O	1.964	1.703	1.437	0.631
D91A	Duty on Documents - Donations	KS	O	0.664	0.772	0.797	0.776
D91A	Duty on Documents - Property Transfers	KS	O	1.658	1.662	2.696	2.529
D91A	Duty on Documents - Interest on Property Transfers	KS	O	0.036	0.023	0.049	0.019
D91B	Capital levies	_Z		M	M	M	M
D91C	Other capital taxes n.e.c.	_Z		M	M	M	M
ODA	Total tax receipts	_Z		620.740	584.494	682.685	665.353
D61	Net social contributions	_Z		218.168	234.721	260.009	260.914
D611	Employers' actual social contributions	_Z		90.203	93.821	105.011	104.808
D611	SSC - Employer's Social Contribution - Government	LEYRS		26.862	29.294	29.196	28.675
D611	SSC - Employer's Social Contribution - Private	LEYRS		63.131	64.279	75.652	76.099
D611	SSC - Penalties on Employers	LEYRS		0.209	0.248	0.162	0.034
D611	SSC - Penalties on Employees	LEYRS		M	M	M	M
D611C	Compulsory employers' actual social contributions	_Z		90.203	93.821	105.011	104.808
D611C	SSC - Employer's Social Contribution - Government	LEYRS		26.862	29.294	29.196	28.675
D611C	SSC - Employer's Social Contribution - Private	LEYRS		63.131	64.279	75.652	76.099
D611C	SSC - Penalties on Employers	LEYRS		0.209	0.248	0.162	0.034
D611V	Voluntary employers' actual social contributions	_Z		M	M	M	M
D61SC	Social insurance scheme service charges(3)	_Z		M	M	M	M
D6111	Employers' actual pension contributions (1)	_Z		90.203	93.821	105.011	104.808
D6111	SSC - Employer's Social Contribution - Government	LEYRS		26.862	29.294	29.196	28.675
D6111	SSC - Employer's Social Contribution - Private	LEYRS		63.131	64.279	75.652	76.099
D6111	SSC - Penalties on Employers	LEYRS		0.209	0.248	0.162	0.034
D6112	Employers' actual non-pension contributions (1)	_Z		M	M	M	M

D612	Employers' imputed social contributions	_Z		34.712	43.037	44.328	46.251
D612	Treasury Department Service Pension	LEYRS		34.712	43.037	44.328	46.251
D6121	Employers' imputed pension contributions (1)	_Z		M	M	M	M
D6122	Employers' imputed non-pension contributions (1)	_Z		34.712	43.037	44.328	46.251
D613	Households' actual social contributions	_Z		93.253	97.863	110.670	109.856
D613	SSC - Employees' Social Contributions			75.038	77.577	86.745	87.429
D613	SSC - Self-Employed Social Contributions			17.544	19.492	23.405	22.319
D613	SSC - Penalties on Self-Employed			0.671	0.794	0.520	0.108
D6131	Households' actual pension contributions (1)	Z		93.253	97.863	110.670	109.856
D6131	SSC - Employees' Social Contributions			75.038	77.577	86.745	87.429
D6131	SSC - Self-Employed Social Contributions			17.544	19.492	23.405	22.319
D6131	SSC - Penalties on Self-Employed			0.671	0.794	0.520	0.108
D6132	Households' actual non-pension contributions (1)	_Z		M	M	M	M
D613C	Compulsory households' actual social contributions	_Z		93.253	97.863	110.670	109.856
D613C	SSC - Employees' Social Contributions			75.038	77.577	86.745	87.429
D613C	SSC - Self-Employed Social Contributions			17.544	19.492	23.405	22.319
D613C	SSC - Penalties on Self-Employed			0.671	0.794	0.520	0.108
D613CE	Compulsory employees' actual social contributions	Z		75.038	77.577	86.745	87.429
D613CE	SSC - Employees' Social Contributions	LEES		75.038	77.577	86.745	87.429
D613CS	Compulsory actual social contributions by the self-emp	Z		18.215	20.286	23.925	22.427
D613CS	SSC - Self-Employed Social Contributions	KISE		17.544	19.492	23.405	22.319
D613CS	SSC - Penalties on Self-Employed	KISE		0.671	0.794	0.520	0.108
D613CN	Compulsory actual social contributions by the non-emp	_Z		M	M	M	M
D613V	Voluntary households' actual social contributions	_Z		M	M	M	M
D614	Households' social contributions supplements(3)	_Z		M	M	M	M
D6141	Households' pension contributions supplements (1)	_Z		M	M	M	M
D6142	Households' non-pension contributions supplements (1)	_Z		M	M	M	M
D995	Capital transfers from general government to relevant	_Z		M	M	M	M
D995A	Taxes on products assessed but unlikely to be collected	_Z		M	M	M	M
D995B	Other taxes on production assessed but unlikely to be collected	_Z		M	M	M	M
D995C	Taxes on income assessed but unlikely to be collected	_Z		M	M	M	M
D995D	Other current taxes assessed but unlikely to be collected	_Z		M	M	M	M
D995E	Employers' actual social contributions assessed but unlikely to be collected	_Z		M	M	M	M
D995F	Households' actual social contributions assessed but unlikely to be collected	_Z		M	M	M	M
D995FE	Employees' actual social contributions assessed but unlikely to be collected	_Z		M	M	M	M
D995FS	Actual social contributions by self-employed persons assessed but unlikely to be collected	_Z		M	M	M	M
D995FN	Actual social contributions by non-employed persons assessed but unlikely to be collected	_Z		M	M	M	M
D995G	Capital taxes assessed but unlikely to be collected (2)	_Z		M	M	M	M
ODB	Total receipts from taxes and social contributions after	_Z		804.196	776.178	898.366	880.016

ODC	Total receipts from taxes and net social contributions (Z)		838.908	819.215	942.695	926.267
ODD	Total receipts from taxes and compulsory social contributions (Z)		804.196	776.178	898.366	880.016

Economic function

C	Alcohol, Tobacco, Environmental and Property taxes:
LEYRS	AT alcohol and tobacco tax
LEES	T transport tax
LNON	E energy tax,
KIC	P pollution tax
KIH	RS resource tax
KISE	RP recurrent taxes on immovable property
KS	O other taxes on property
SPLIT1	
SPLIT2	

1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
454.941	495.692	534.828	553.647	582.755	651.403	741.549	779.456	826.797	856.928
443.222	482.792	520.185	540.044	562.417	632.886	713.176	750.592	800.033	828.551
196.898	235.763	258.500	273.142	288.157	332.612	397.417	409.802	419.958	458.444
169.919	235.763	258.500	273.142	288.157	332.612	397.417	409.802	419.958	458.444
26.980	M	M	M	M	M	M	M	M	M
49.629	48.507	49.987	45.072	42.138	19.568	15.734	13.885	14.909	14.194
26.676	28.831	28.471	24.795	26.820	15.620	15.734	13.885	14.909	14.194
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
5.306	4.881	3.959	4.035	4.900	1.203	M	M	M	M
0.788	1.101	0.608	0.596	0.642	0.088	M	M	M	M
0.727	0.827	0.986	0.948	1.104	0.283	M	M	M	M
2.394	3.022	2.996	3.424	4.020	1.259	M	M	M	M
M	M	M	M	M	0.000	0.000	0.000	0.000	0.000
17.329	18.875	19.806	15.656	16.037	3.233	M	M	M	M
0.132	0.125	0.115	0.136	0.117	0.107	M	M	M	M
M	M	M	M	M	9.446	15.734	13.885	14.909	14.194
22.952	19.675	21.516	20.277	15.317	3.949	M	M	M	M
L	L	L	L	L	L	M	M	M	M
22.952	19.675	21.516	20.277	15.317	3.949	M	M	M	M
22.952	19.675	21.516	20.277	15.317	3.949	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
196.696	198.522	211.699	221.830	232.122	280.705	300.026	326.906	365.166	355.913
102.431	99.611	113.354	114.533	116.613	127.654	148.174	156.772	183.594	177.581
33.195	34.322	41.169	45.162	49.255	57.568	60.936	62.658	56.818	60.382

0.023	M	0.668	0.913	0.881	0.978	0.789	1.279	1.365	1.145
9.426	7.700	8.726	9.052	9.483	9.856	9.640	9.967	9.266	9.786
57.876	55.135	61.932	58.532	55.867	56.301	62.293	66.154	96.456	84.717
1.718	2.454	0.859	0.873	1.127	2.088	2.176	1.861	2.038	1.730
0.194	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	1.975	2.239	2.569	2.704
M	M	M	M	M	M	M	0.746	1.123	1.507
M	M	M	M	M	0.864	10.364	11.868	13.960	15.609
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
0.291	0.326	1.038	1.511	1.557	1.493	1.601	1.824	1.873	2.082
0.000	M	M	M	M	M	M	M	M	M
0.021	0.027	1.037	1.509	1.556	1.491	1.601	1.824	1.873	2.082
0.002	0.002	0.000	0.002	0.000	0.001	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.267	0.297	M	M	M	M	M	M	M	M
25.054	26.634	30.540	41.718	44.071	63.469	58.394	62.468	72.548	58.789
22.691	23.573	29.382	31.341	42.492	61.497	55.851	60.197	68.086	55.200
0.601	0.883	0.515	2.642	0.912	1.264	1.046	1.060	2.719	2.178
0.911	1.613	0.281	7.318	0.162	0.056	0.811	0.422	0.922	0.679
0.388	0.544	0.362	0.417	0.504	0.652	0.686	0.789	0.821	0.732
0.462	0.022	M	M	M	M	M	M	M	M
55.760	56.542	50.623	49.485	53.712	45.345	48.313	51.854	53.002	60.688
54.904	55.698	49.862	48.675	52.951	44.563	47.560	50.849	52.365	60.165
0.856	0.835	0.754	0.805	0.750	0.776	0.738	0.617	0.629	0.517
0.000	0.009	0.008	0.005	0.011	0.006	0.015	0.038	0.009	0.006
M	M	M	M	M	M	M	0.349	0.000	0.000
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	0.114	24.963	24.307	31.397	33.631	39.309
M	M	M	M	M	24.801	23.446	30.259	32.300	37.896

M	M	M	M	0.114	0.163	0.861	1.138	1.331	1.413
7.771	9.132	9.293	9.245	10.371	11.204	11.399	11.737	12.002	11.670
7.771	9.132	9.293	9.245	10.371	11.204	11.399	11.737	12.002	11.670
4.457	4.727	4.454	4.415	4.748	4.765	7.838	10.854	8.517	5.795
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
4.345	4.340	4.038	4.045	4.488	4.503	7.558	10.707	8.428	5.713
0.112	0.387	0.416	0.370	0.260	0.262	0.280	0.147	0.090	0.082
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
0.896	1.502	2.397	0.923	0.937	1.812	M	M	M	M
0.692	0.718	0.676	0.756	0.790	0.981	M	M	M	M
0.204	0.784	1.721	0.167	0.147	0.831	M	M	M	M
M	M	M	M	M	M	M	M	M	M
0.036	0.048	M	M	M	M	M	M	M	M
0.036	0.048	M	M	M	M	M	M	M	M
11.718	12.900	14.643	13.603	20.338	18.518	28.373	28.864	26.764	28.377
M	M	M	M	M	M	M	M	M	M
3.797	3.933	3.908	3.682	6.202	6.197	6.915	7.540	7.151	7.469
0.300	0.296	0.267	0.300	0.345	0.274	0.279	0.414	0.425	0.559
3.496	3.637	3.641	3.382	5.857	5.922	6.637	7.126	6.726	6.911
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
7.922	8.967	10.735	9.921	12.749	11.025	20.147	19.865	16.183	18.939
0.506	0.518	0.441	0.100	0.144	1.123	1.088	0.815	0.897	1.127
2.697	2.676	2.389	1.731	1.936	2.130	2.856	1.895	0.933	3.719
1.197	1.279	1.112	0.725	1.871	1.059	0.664	1.037	0.961	1.030
M	M	M	M	M	M	M	M	M	M
0.215	0.129	0.270	0.220	0.202	0.217	0.222	0.225	0.190	0.199
0.079	0.402	1.390	0.413	0.102	M	M	M	M	M
1.095	1.408	M	M	M	M	M	M	M	M
0.466	0.466	0.466	0.454	0.443	0.489	0.492	0.443	0.512	0.496
0.188	0.601	0.631	1.926	2.001	2.131	M	M	M	M
M	M	1.035	1.008	1.363	1.158	M	M	M	M
M	M	M	M	M	0.000	0.047	0.047	0.047	0.047
0.059	0.157	0.166	0.163	0.821	0.848	1.034	0.441	1.090	1.256
1.421	1.329	2.835	3.181	3.688	1.462	M	M	M	M
M	M	M	M	M	M	1.933	5.334	2.447	2.140

1,061.624	1,170.574	1,279.800	1,387.478	1,464.357	1,523.420	1,698.669	1,793.636	1,966.721	2,046.759
1,013.318	1,124.977	1,219.971	1,324.983	1,399.545	1,456.601	1,625.348	1,718.817	1,890.565	1,966.528

1.125	1.164	2.290	2.288	2.300	3.153	2.835	3.332	3.661	3.834
7.560	8.730	8.632	9.483	11.046	11.426	12.504	12.195	12.999	13.844
84.895	90.933	104.550	107.161	104.426	118.304	127.125	135.920	144.908	147.868
1.872	1.807	1.740	3.704	3.068	3.887	3.713	3.552	3.935	4.073
M	M	M	M	M	M	1.431	2.396	2.541	2.354
2.490	2.509	2.093	2.864	3.497	2.967	3.957	4.104	3.847	4.477
1.722	1.788	2.798	0.730	1.307	5.707	3.287	3.457	3.289	2.910
12.871	10.192	8.025	6.671	7.964	9.294	8.116	1.461	0.564	0.199
M	0.254	2.913	3.202	4.114	7.235	11.037	12.133	14.716	17.182
M	M	M	M	M	M	1.357	1.404	1.570	1.400
M	M	M	M	M	M	0.033	0.019	0.030	0.000
M	M	M	M	M	M	0.105	0.497	0.696	0.683
M	M	M	M	M	M	0.181	0.640	1.527	1.392
M	M	M	M	M	M	0.116	0.791	0.718	0.718
M	M	M	M	M	M	0.039	0.844	2.506	2.781
M	M	M	M	M	M	1.104	1.469	1.064	2.334
M	M	M	M	M	M	M	M	0.804	0.813
M	M	M	M	M	M	M	M	1.162	1.776
2.228	0.239	0.017	0.013	0.057	0.050	0.061	0.072	0.106	0.074
M	M	M	M	M	M	M	M	M	M
2.228	0.239	0.017	0.013	0.031	0.008	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.024	0.026	0.029	0.024	0.021	0.008
0.000	0.000	0.000	0.000	0.003	0.016	0.032	0.048	0.086	0.066
M	M	M	0.000	0.000	0.000	0.000	0.000	0.000	0.000
47.064	50.717	53.185	53.467	55.308	62.861	80.239	99.663	108.104	143.638
43.026	45.418	49.057	48.195	50.226	57.058	73.753	86.309	98.600	127.008
2.526	1.526	1.622	2.822	2.887	2.640	4.254	7.846	5.548	16.630
0.716	3.159	1.726	1.250	1.347	2.120	1.723	5.182	3.641	0.000
0.797	0.615	0.780	1.201	0.848	1.044	0.509	0.325	0.316	0.000
M	M	M	M	M	M	M	M	M	M
48.091	41.112	44.511	36.204	34.485	34.032	41.488	43.739	51.606	54.770
47.486	40.209	43.637	35.546	33.838	33.340	40.809	43.059	50.868	54.025
0.597	0.899	0.867	0.646	0.640	0.686	0.666	0.674	0.728	0.738
0.007	0.005	0.006	0.012	0.007	0.006	0.013	0.006	0.009	0.007
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
43.327	48.078	54.501	51.556	52.614	57.655	55.491	62.379	64.770	75.106
41.557	46.204	52.256	47.231	49.262	53.131	50.925	56.808	53.986	64.452

1.770	1.874	2.245	4.325	3.352	4.524	4.566	5.571	10.784	10.653
13.351	13.198	13.672	13.730	14.285	15.826	15.594	19.300	21.909	23.483
13.351	13.198	13.672	13.730	14.285	15.826	15.594	19.300	21.909	23.483
0.090	0.097	0.097	0.549	0.827	1.103	1.432	1.596	5.639	7.714
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
0.090	0.097	0.097	0.094	0.100	0.093	0.102	0.102	0.116	0.127
M	M	M	0.455	0.727	1.009	1.330	1.246	2.127	2.020
M	M	M	M	M	M	M	0.248	3.395	5.567
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
32.419	86.484	34.560	37.720	41.067	51.074	59.027	63.612	58.558	52.251
M	M	M	M	M	M	M	M	M	M
12.602	11.348	12.153	12.799	12.307	15.027	17.086	17.506	18.239	19.300
0.645	0.288	0.626	0.652	0.715	0.807	0.927	0.929	1.009	1.123
11.957	11.060	11.527	12.147	11.592	14.220	16.159	16.577	17.231	18.177
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
19.212	24.435	15.612	13.916	15.774	15.237	14.967	16.675	14.329	15.040
0.955	0.810	1.281	0.669	0.857	0.877	1.033	1.234	1.235	1.106
0.212	3.092	1.664	1.164	1.669	0.708	0.916	1.428	0.001	-0.083
0.907	1.017	1.031	1.006	0.738	1.073	0.886	1.041	0.861	1.251
M	M	M	M	M	M	M	M	M	M
0.233	0.245	0.243	0.182	0.248	0.266	0.284	0.242	0.173	0.290
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
0.496	0.248	0.496	0.496	0.496	0.496	0.744	0.000	0.000	0.000
M	M	M	M	M	M	M	M	M	M
M	M	M	M	M	M	M	M	M	M
0.047	0.047	0.047	M	M	M	M	M	M	M
2.794	5.008	0.911	-0.046	0.080	0.888	-0.482	0.826	-0.734	-0.526
M	M	M	M	M	M	M	M	M	M
2.942	1.853	1.476	0.302	0.000	0.000	0.000	0.000	0.000	0.000

2,074.879	2,193.159	2,285.319	2,412.643	2,581.086	2,863.122	3,105.801	3,516.055	3,985.334	4,264.290
1,991.762	2,107.516	2,198.926	2,322.692	2,493.757	2,771.243	3,013.833	3,419.174	3,877.627	4,158.809

2019	2020	2021	2022	2023
1,639.839	1,414.896	1,598.165	1,814.010	1,978.325
1,567.561	1,344.742	1,521.597	1,730.531	1,864.153
934.319	849.405	1,000.703	1,189.492	1,268.830
934.319	849.405	1,000.703	1,189.492	1,268.830
M	M	M	M	M
18.236	15.134	21.879	27.447	28.888
18.236	15.134	21.879	27.447	28.888
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
0.000	0.000	0.000	0.000	0.000
M	M	M	M	M
M	M	M	M	M
18.236	15.134	21.879	27.447	28.888
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
615.007	480.202	499.015	513.592	566.435
317.439	262.424	261.941	267.390	271.691
92.346	82.424	82.927	89.587	92.460

3.885	2.982	3.006	4.075	3.897
14.577	9.583	12.459	15.840	17.331
156.925	120.183	116.639	108.693	109.542
6.504	7.143	7.013	7.294	7.892
2.462	1.930	2.119	2.224	2.336
4.197	3.557	4.165	3.824	3.887
3.886	3.595	3.544	3.952	3.700
0.211	0.073	0.060	0.096	0.015
20.473	22.089	20.816	21.262	19.982
1.646	1.416	1.460	1.803	1.870
0.000	0.000	0.000	0.000	0.000
0.625	0.490	0.483	0.579	0.626
0.958	0.812	0.902	1.153	1.220
0.828	0.855	0.859	0.907	0.997
2.758	2.454	2.795	3.069	3.012
2.138	0.070	0.000	0.000	0.000
0.858	0.850	0.858	0.957	1.042
2.162	1.919	1.837	2.075	1.881
0.162	0.003	0.005	0.009	0.019
M	M	M	M	M
0.000	0.000	0.000	0.000	0.000
0.009	0.003	0.005	0.009	0.019
0.153	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000
132.999	69.501	97.311	102.033	136.671
121.675	65.604	86.906	97.065	128.257
11.323	3.897	10.405	4.968	8.414
0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000
M	M	M	M	M
53.226	41.339	28.349	29.575	40.058
52.264	40.321	27.612	28.956	39.357
0.956	1.012	0.732	0.613	0.696
0.006	0.006	0.004	0.006	0.005
0.000	0.000	0.000	0.000	0.000
M	M	M	M	M
M	M	M	M	M
77.491	73.478	77.816	77.542	74.683
69.378	67.859	71.187	69.280	66.756

8.113	5.620	6.629	8.262	7.927
25.836	28.203	29.416	32.374	35.613
25.836	28.203	29.416	32.374	35.613
7.854	5.254	4.177	4.669	7.700
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
0.125	0.123	0.135	0.120	0.135
2.106	1.902	1.610	1.348	1.925
5.622	3.229	2.432	3.201	5.640
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
72.278	70.155	76.568	83.480	114.172
M	M	M	M	M
21.011	20.305	20.260	20.416	22.491
1.171	0.878	0.885	0.892	1.038
19.840	19.428	19.375	19.525	21.453
M	M	M	M	M
M	M	M	M	M
15.221	12.180	15.682	18.414	24.850
0.996	0.195	0.181	0.848	1.187
-0.037	0.000	0.019	0.036	0.015
1.314	-0.219	-0.062	1.350	1.399
M	M	M	M	M
0.453	0.204	0.374	0.264	0.199
M	M	M	M	M
M	M	M	M	M
0.000	0.000	0.000	0.000	0.000
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
0.670	-0.955	2.905	-0.267	1.358
M	M	M	M	M
0.000	0.000	0.000	0.000	0.000

0.731	2.577	2.468	3.081	3.004
4.530	4.412	3.910	6.728	11.328
0.000	0.000	0.022	0.019	0.010
3.318	2.849	2.752	2.958	2.814
3.246	3.115	3.112	3.397	3.536
15.710	15.911	15.758	30.744	40.137
M	M	M	M	M
15.710	15.911	15.758	30.744	40.137
M	M	M	M	M
20.336	21.758	24.868	13.905	26.694
13.050	14.075	16.767	5.490	20.722
7.286	7.683	8.100	8.414	5.972
2,023.141	1,814.750	2,142.402	2,318.282	2,514.019
1,792.713	1,639.113	1,991.696	2,196.605	2,377.453
983.808	1,017.861	1,202.728	1,372.619	1,510.796
983.808	1,017.861	1,202.728	1,372.619	1,510.796
882.241	940.404	1,111.935	1,272.607	1,411.322
882.241	940.404	1,111.935	1,272.607	1,411.322
101.567	77.457	90.793	100.012	99.474
101.567	77.457	90.793	100.012	99.474
803.572	617.243	783.296	816.635	857.888
803.572	617.243	783.296	816.635	857.888
684.527	543.849	695.171	727.829	752.233
684.527	543.849	695.171	727.829	752.233
119.044	73.394	88.124	88.806	105.655
119.044	73.394	88.124	88.806	105.655
M	M	M	M	M
M	M	M	M	M
M	M	M	M	M
220.611	150.851	178.917	188.818	205.129
M	M	M	M	M
5.334	4.009	5.672	7.351	8.769
0.000	0.000	0.000	0.000	0.000
3.066	2.269	2.720	3.411	3.642
2.220	1.731	2.916	3.887	5.050
0.048	0.010	0.037	0.054	0.077
230.427	175.637	150.706	121.677	136.565
M	M	M	M	M
M	M	M	M	M

M	M	M	M	M
M	M	M	M	M
63.093	61.564	60.989	61.201	67.526
0.798	0.828	0.649	0.474	0.486
2.653	2.336	2.097	2.024	2.261
59.521	58.283	58.125	58.574	64.653
0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000
0.120	0.117	0.118	0.129	0.126
0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000
167.334	114.073	89.717	60.476	69.039
167.334	114.073	89.717	60.476	69.039
26.110	22.618	29.340	36.153	34.881
26.110	22.618	29.340	36.153	34.881
0.001	0.004	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000
26.108	22.615	29.340	36.153	34.881
0.000	0.000	0.000	0.000	0.000
M	M	M	M	M
M	M	M	M	M
3,689.089	3,252.265	3,769.907	4,168.445	4,527.225
800.078	838.172	914.782	990.616	1,068.177
324.350	338.237	380.703	414.976	451.189
61.963	64.253	70.462	69.615	75.867
260.323	271.777	306.645	340.544	371.641
2.064	2.207	3.595	4.817	3.681
M	M	M	M	M
324.350	338.237	380.703	414.976	451.189
61.963	64.253	70.462	69.615	75.867
260.323	271.777	306.645	340.544	371.641
2.064	2.207	3.595	4.817	3.681
M	M	M	M	M
M	M	M	M	M
324.350	338.237	380.703	414.976	451.189
61.963	64.253	70.462	69.615	75.867
260.323	271.777	306.645	340.544	371.641
2.064	2.207	3.595	4.817	3.681
M	M	M	M	M

4,489.167	4,090.437	4,684.689	5,159.061	5,595.402
4,387.698	3,988.457	4,580.522	5,056.059	5,493.166

Methodological Notes

1. All data in this news release is in line with the European System of Accounts (ESA) 2010 Manual (ISBN 978-92-79-31242-7). This system of accounts is mandatory for all EU Member States.
2. Total tax revenue is made up of taxes received by the Central Government (S.1311) (which consists of Government Ministries and Departments and the Extra Budgetary Units) and the EU Institutions (S.212). The taxes that are reported represent 'ultimately received' tax revenues including the 'own' taxes paid to the EU.
3. The tax-to-GDP ratio measures the overall tax burden as the total amount of taxes and social contributions as a percentage of GDP. GDP figures for 2020-2023 are in line with the latest [GDP news release no. 159/2024](#) published on 28 August 2024.
4. The Social Contributions figure includes also the Imputed Social Contributions (D.612). These represent the counterpart to social benefits paid directly by employers to their employees or former employees and other eligible persons. In Malta's case, these refer to Treasury Pensions.
5. An environmental tax is a tax whose tax base is a physical unit (or a proxy of it) of something that has a proven, specific negative impact on the environment, and which is defined in the European System of Accounts (ESA 2010). The environmental taxes feature in Taxes on Products (D.214), Other Taxes on Production (D.29) and Other Current Taxes (D.59).
6. Revenues from VAT, Income Tax and Social Security Contributions are recorded using the time-adjusted cash method. Following a study undertaken by NSO in 2008, Eurostat approved a time adjustment of t+1 for VAT and t+2 for Income Taxes and Social Security Contributions.
7. For additional information on the taxes in Malta refer to the "Taxes in Europe" database which contains, for each individual tax, information on its legal basis, assessment base, main exemptions, applicable rate(s), economic and statistical classification, as well as the revenue generated by it. The "Taxes in Europe" database is the European Commission's online information tool covering the main taxes in force in the EU Member States (IP/07/662). The system contains information on around 650 taxes, as provided to the European Commission by the national authorities. Access is free for all users at: http://ec.europa.eu/taxation_customs/tedb/splSearchForm.html
8. All data in this release should be considered as provisional and therefore subject to revision. Figures may not add up due to rounding.
9. More information relating to this news release may be accessed at:

[Statistical Concepts](#)
[NSO Statistical Database](#)
10. A detailed news release calendar is available [online](#).
11. References to this news release are to be cited appropriately. For guidance on access and re-use of data please visit our [dedicated webpage](#).
12. For further assistance send your request through our [online request form](#).

