

## Revenue Statistics Details of Tax Revenue - Switzerland

### ■Data source(s) used

Financial Statistics, Federal Finance Administration.

### ■Direct source

Country representatives on the OECD Working Party 2: Tax Policy and Tax Statistics of the Committee on Fiscal Affairs.

### ■Unit of measure used

Swiss Franc

### ■Power code

Millions

### ■Variables collected

The pre-1970 figures are not strictly comparable with those from the following years which were revised slightly.

"Parish taxes" are not reported in these statistics from 1985 onward.

Heading 1100: payments made in consideration for exemption from military service could be classed under nontax receipts.

Heading 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 Heading 2000.

### ■Other data characteristics

The data is on an accrual basis.

### ■Other coverage

Calendar year ending on 31 December.