

Revenue Statistics Details of Tax Revenue - Spain

■Data source(s) used

Informacion Estadistica del Ministerio de Hacienda (for national taxes). Cuentas de las Administraciones Publicas (for local taxes and social security) both published by Secretaria General Tecnica del Ministerio de Hacienda.

■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

Euro

■Power code

Millions

■Variables collected

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 1000: Includes a tax on property 'Contribucion Rustica' which would be more appropriately classified in 4110, and the 'Licencia fiscal industrial and profesionales' which, because it is a tax levied by reference to the size of the firm, energy input, etc, would be more appropriately classified in 6000. The data necessary to provide a breakdown is not available.

All subdivisions are estimated.

Heading 2300: Contributions paid by self-employed were shown under heading 2100 until 1982.

Heading 4100: Most of these receipts fall under 4110.

Heading 4400: In 1988 revenues from taxes on legal Acts issued by Autonomous Communities (Local) are included in 4400.

Heading 5121 comprises certain local levies which may include non-tax revenues.

■Other data characteristics

From 2000, data are on accrual basis.

■Other coverage

Year ending 31st December.