

Revenue Statistics Details of Tax Revenue - Finland

■Data source(s) used

Bulletin of Statistics; Central Statistical Office (for Central Government revenues); the Annual report of the National Pension Institute and Official Statistics of Finland Series XXIIA published by the Ministry and Social Affairs (for the Social Security and private pension respectively); supplementay information from unpublished sources.

■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

Finland has an imputation system where the full credit is taken into account in shareholders taxation. According to estimates made by the National Board of Taxation, the credit given to shareholders was 193 millions euros in 1991; the effects on personal income taxation are estimated.

Headings 2120 and 2320: The breakdown of contributions paid by employees and self-employed or non-employed is estimated.

Heading 4200: All figures in this subheading are estimated.

Heading 4400: Stamp duties include payment for some government services where the levy can be regarded as requited (the levy is linked to the cost of providing the service). However they are classified as taxes and recorded under this subheading as taxes on financial and capital transactions because the amounts involved cannot be identified.

Heading 5121: The negative item under the title 'Price difference compensations' refers to the subsidies paid out on agricultural products under the price compensation scheme which can be offset against any positive tax liability which arising under the same scheme. From 1983 this item has been offset against revenues from excises on certain foodstuffs, on medium and stronger beer and on non-alcoholic beverages.

Heading 5126: Prior to 1979, no figures are available for amounts paid under the Fire protection levy.

Heading 5212: Prior to 1990, a part of the tax is paid by 'households'.

■Other data characteristics

From 1988 data are on accrual basis.

■Other coverage

Year ending 31st December.