

Revenue Statistics Details of Tax Revenue - Netherlands

■Data source(s) used

Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.

■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

Heading 2000: From 1998 the figures include some voluntary contributions and the breakdown between premiums paid by employees (2100) and by self-employed / non-employed has been estimated. This is also the case for the breakdown between premiums paid on a payroll or on an income tax basis for those years where both apply.

Heading 4100: From 1992, there was a structural break in the data for the 'municipal immovable property tax'. The tax ceased to be collected by the central government at that time and the figures are presented on a different type of statistical registration (no longer cash basis).

Heading 5110: Includes 358 millions of euros (1969) and 186 millions of euros (1970) in respect of deduction of turnover tax on stocks existing at 1st January 1969.

Heading 5213: Small amounts (less than 2.3 millions euros) of hunting and fishing licence receipts which should be classified here have been omitted.

■Other data characteristics

From 1999 data are on accrual basis.

■Other coverage

Year ending 31st December.