

A woman with short dark hair, wearing a bright red jacket over a black top and dark trousers, stands in an office environment. She is smiling and holding a white document with a green cover. The background consists of large windows with a grid pattern, letting in bright light. An orange office chair is partially visible in the foreground.

BRIEF STATISTICS 2008

The Finnish tax administration

The Tax Administration is organized under the jurisdiction of the Ministry of Finance. It collects approximately 75 percent of all taxes and tax-like charges. It employs 6,000 people. In addition to the Tax Administration, the following authorities also collect taxes: the Customs Services (excise and import duty) and the Vehicle Administration Center (taxes dealing with vehicles).

Description of the organization

The Finnish Tax Administration comprises the National Board of Taxes, eight Regional Tax Offices and the Tax Office for Major Corporations. The National Board of Taxes directs all the activities and oversees the consistency and correctness of taxation. Regional tax offices are responsible for the taxation of customers in their geographical area of operations. They make assessments, serve taxpayer customers, pursue compliance activities and handle payments. Taxpayer service not only takes place in walk-in offices, but also through telephone-based systems. Several new forms of internet services are currently in development.

Right tax at the right time

The mission of the Finnish Tax Administration is to administer Finland's taxes and tax-like charges and pass the payments on to the tax recipients. Our values: Equality, reliability and high standard of professionalism.

For more information, visit www.vero.fi/english.

Contents

- 2** Taxes as percentage of GDP in some OECD member states in 2004, 2005 and 2006
- 3** Tax structures in some OECD member states in 2006
- 4** General consumption tax in some OECD member states 2005 and 2006
- 5** Main taxable income of individuals in 2006
- 6** Tax burden by tax payer groups in 2000 and 2006
- 6** Wage earners, taxable income and tax burden by income category in 2006
- 7** Taxes and charges in 2006 and their distribution by taxpayer category in 2000 and 2006
- 8** State income tax in 2006 and its distribution by taxpayer category in 2000 and 2006
- 9** Municipal tax in 2006 and its breakdown by taxpayer category in 2000 and 2006
- 10** Direct taxes and similar fees by tax type in 1982–2006
- 12** Principal deductions in 2003–2006
- 14** Finland's taxes in 2006
- 16** Gross accrual of taxes levied by the tax administration 2006–2007
- 17** Maximum marginal tax and corporate income tax rate in some OECD member states in 2006
- 18** Tax scales and rates 2008
- 19** Distribution of wage earners in withholding taxation according to basic rate in 2008
- 19** Distribution of pension earners in withholding taxation according to basic rate in 2008
- 20** Maximum amount of tax deduction in 2006, 2007 and 2008
- 22** Value added tax in EU member states in 2006
- 24** GDP and taxes as percentage of GDP in Finland 1985–2007
- 25** Tax structures in Finland 1985–2007
- 26** Tax refunds and deductions in 2006
- 27** Tax arrears by tax type in 2005, 2006, 2007, and initiated criminal cases in 2003–2007
- 28** Trends in tax collection in 1997–2007
- 29** Coverage of tax inspections in 2005–2007
- 29** Inspection results in 2005–2007
- 30** Tax administration staff in 2000, 2006 and 2007
- 30** Tax administration expenditure and staff in 2003–2007

Taxes, as percentage of gdp in some OECD member states in 2004, 2005 and 2006

	2004	2005	TAXES % OF GDP 2006 ¹⁾
Finland	43.4	44.0	43.5
Sweden	49.9	50.7	50.1
Norway	43.3	43.7	43.6
Denmark	49.3	50.3	49.0
Iceland	38.3	41.4	..
Germany	34.8	34.8	35.7
Holland	37.4	39.1	39.5
Belgium	44.8	45.4	44.8
Austria	42.8	42.1	41.9
Luxembourg	37.9	38.6	36.3
France	43.5	44.1	44.5
Switzerland	29.1	29.7	30.1
United Kingdom	35.6	36.5	37.4
Ireland	30.2	30.6	31.7
Italy	41.1	41.0	42.7
Spain	34.7	35.8	36.7
Portugal	33.8	34.8	35.4
Greece	27.1	27.3	27.4
Australia	31.1	30.9	..
Canada	33.6	33.4	33.4
United States	26.0	27.3	28.2
Japan	26.3	27.4	..

Source: OECD

Mandatory social insurance contributions paid to the private sector are included in the key figures, while church tax is not.

- 1) Preliminary data
 ...) No data available.

Tax structures in some OECD member states in 2006

	THE CONTRIBUTION OF DIFFERENT TAX TYPES TO PUBLIC SECTOR TAX REVENUE %		
	INCOME TAX TOTAL ²⁾	CONSUMPTION ETC. TAX TOTAL ³⁾	OTHER TAXES ⁴⁾
Finland	38.1	31.2	30.7
Sweden	39.3	26.1	34.6
Norway	49.8	27.5	22.7
Denmark	59.9	33.4	6.7
Iceland ¹⁾	45.4	40.4	14.2
Germany	30.3	28.4	41.3
Holland	27.5	31.2	41.3
Belgium	37.7	25.6	36.7
Austria	29.1	27.6	43.3
Luxembourg	34.9	27.5	37.6
France	24.3	24.9	50.8
Switzerland	45.4	23.2	31.4
United Kingdom	39.9	29.1	31.0
Ireland	34.7	36.6	28.7
Italy	32.8	26.0	41.2
Spain	30.7	26.8	42.5
Portugal	23.9	40.0	36.1
Greece	23.7	38.9	37.4
Australia ¹⁾	59.1	27.8	13.1
Canada	48.7	24.4	26.9
United States	48.5	16.5	35.0
Japan	56.5	29.1	14.4

Source: OECD

- 1) Figures are for 2005.
 2) Includes income taxes, and national pension and health insurance contributions.
 3) Includes VAT, insurance premium tax and excise duties.
 4) Includes employer's social security contributions, and other mandatory social security contributions and other taxes.

General consumption tax in some OECD member countries in 2005 and 2006

	GENERAL CONSUMPTION TAXES % OF ALL TAXES		GENERAL CONSUMPTION TAXES % OF GDP	
	2005	2006	2005	2006
Finland	19.8	20.0	8.7	8.7
Sweden	18.5	18.8	9.4	9.4
Norway	18.1	18.4	7.9	8.0
Denmark	19.9	20.9	10.0	10.2
Iceland	27.7	..	11.5	..
Germany	18.0	17.9	6.3	6.4
Holland	19.5	19.1	7.6	7.6
Belgium	16.1	..	7.3	..
Austria	18.9	18.4	7.9	7.7
Luxembourg	16.1	15.0	6.2	5.4
France	17.1	16.9	7.6	7.5
Switzerland	13.4	13.3	4.0	4.0
United Kingdom	18.6	18.2	6.8	6.8
Ireland	25.1	24.6	7.7	7.8
Italy	14.6	14.7	6.0	6.3
Spain	17.5	17.3	6.2	6.3
Portugal	23.8	..	8.3	..
Greece	22.2	..	6.0	..
Australia	13.4	..	4.1	..
Canada	15.0	14.2	5.0	4.7
United States	8.0	7.7	2.2	2.2
Japan	9.5	14.3	2.6	..

Source: OECD

General consumption taxes refer mainly to VAT.

In Finland, general consumption taxes include VAT and tax on certain insurance premiums.

...) No data available.

Main taxable incomes of individuals in the 2006 taxation

TYPE OF INCOME	TOTAL INCOME € MILLION	NUMBER OF EARNERS 1000 PERS.	AVERAGE INCOME/ EARNER €
Taxable income in			
State taxation	101 631	4 497	22 597
Earned income	92 223	4 358	21 160
Wages and salaries, other such income	64 771	2 758	23 487
Pension income	18 528	1 449	12 787
Daily and maternity allowance	1 024	313	3 268
Unemployment security benefits	2 458	542	4 536
Child care subsidy	355	130	2 743
Agricultural income	1 119	138	8 086
Business income	2 460	129	19 075
Income from general and limited partnerships	1 286	118	10 938
Capital income	9 407	2 451	3 838
Dividend income	2 968	2 072	1 432
Profit from assignment	4 313	355	12 137
Rental income	1 046	241	4 334

Direct taxes as percentage of taxable income by taxpayer groups in 2000 and 2006

TAX PAYER CATEGORY	STATE INCOME TAXES		OTHER TAXES		ALL DIRECT TAXES AND FEES	
	2000	2006	2000	2006	2000	2006
Wage earners	12.3	8.5	15.9	15.8	28.3	24.3
Pensioners	6.6	4.9	14.9	14.8	21.6	19.7
Farmers and forestry entrepreneurs	12.1	11.9	12.4	12.3	24.5	24.2
Business entrepreneurs and self-employed persons	14.5	12.0	15.3	15.3	29.8	27.3
All individuals	11.5	8.3	16.5	15.2	28.0	23.5

Wage earners, taxable income, and taxes imposed on the basis of income and capital as percentage of taxable income by income category in the 2006 taxation of individuals

TAXABLE INCOME €	INCOME EARNERS NUMBER	INCOME EARNERS % DISTRIBUTION	TAXABLE INCOME % OF DISTRIBUTION	TAXES % OF INCOME
1 - 4 999	543 663	12.2	1.0	6.0
5 000 - 9 999	702 130	15.8	5.2	9.0
10 000 - 14 999	656 564	14.7	8.0	15.1
15 000 - 19 999	504 222	11.3	8.7	18.4
20 000 - 24 999	527 303	11.8	11.7	19.8
25 000 - 34 999	783 220	17.6	22.7	22.8
35 000 - 54 999	523 471	11.7	21.9	27.4
55 000 - 74 999	123 956	2.8	7.7	31.3
75 000 - 99 999	48 542	1.1	4.1	33.3
100 000 - 149 999	26 671	0.6	3.1	33.9
150 000 - 299 999	12 373	0.3	2.4	33.7
300 000 -	4 692	0.1	3.6	31.4
Total	4 456 807	100.0	100.0	23.6

Taxes and similar fees imposed in 2006 on the basis of income and capital, and the breakdown of taxes by taxpayer category in 2000 and 2006

TAXPAYER CATEGORY	TAXES AND FEES, TOTAL € MILLION		% OF TOTAL TAX AND FEE AMOUNT	
	2006	2000	2006	2006
Individuals, total	23 948		73.7	79.9
of which				
Wage earners	16 964		51.7	56.6
Pensioners	3 364		10.6	11.2
Farmers and forestry entrepreneurs	1 315		1.9	4.4
Business entrepreneurs and self-employed persons	1 219		3.2	4.1
Other individuals	975		6.0	3.3
Estates of deceased persons	111		0.3	0.4
Corporate bodies, total	6 017		26.3	20.1
Limited companies	5 713		25.2	19.1
Co-operative societies	159		0.2	0.5
Associations, institutions, etc.	73		0.8	0.2
Real estate companies	11		0.0	0.0
Other legal persons	61		0.1 ¹⁾	0.2²⁾
All taxpayers, total	29 964		100,0	100.0

The deduction of imputation credit exceeds the amount of tax.

1) Includes registered companies.

2) Includes both non-corporate public sector and other legal persons.

State income tax in 2006 and breakdown by taxpayer category in 2000 and 2006

TAXPAYER CATEGORY	STATE INCOME TAX € MILLION	BREAKDOWN OF TAXES %	
	2006	2000	2006
Individuals, total	8 425	65,1	64.9
Wage earners	5 931	48.5	45.7
Pensioners	829	7.0	6.4
Farmers and forestry entrepreneurs	645	2.0	
Business entrepreneurs and self-employed persons	532	3.3	4.1
Other individuals	383	3.8	2.9
Estates of deceased persons	105	0.5	0.8
Corporate bodies, total	4 559	34.9	35.1
Limited companies	4 336	33.5	33.4
Co-operative societies	121	0.3	0.9
Associations, institutions, etc.	54	1.0	0.4
Real estate companies	8	0.0	0.1
Other legal persons	40	0.0	0.3
All taxpayers, total	12 984	100.0	100.0

The deduction of imputation credit exceeds the amount of tax.

Municipal income tax in 2006, and breakdown by taxpayer category in 2000 and 2006

TAXPAYER CATEGORY	MUNICIPAL INCOME TAX € MILLION	% OF TOTAL MUNICIPAL TAX	
	2006	2000	2006 ¹⁾
Individuals, total	13 216	79.4	90.9
Wage earners	9338	54.5	64.2
Pensioners	2 212	12.4	15.2
Farmers and forestry entrepreneurs	562	1.7	3.9
Business entrepreneurs and self-employed persons	586	3.0	4.0
Other individuals	512	7.7	3.5
Estates of deceased persons	6	0.1	0.0
Corporate bodies, total ²⁾	1 329	20.6	9.1
Limited companies	1 256	19.7	8.6
Co-operative societies	35	0.2	0.2
Associations, institutions, etc.	17	0.6	0.1
Real estate companies	2	0.0	0.0
Other legal persons	18	0.1	0.1
All taxpayers, total	14 545	100,0	100.0

1) *Imputation credit to individuals is taken into account in Municipal tax.*

2) *Corporate income tax has been distributed among the beneficiaries.*

Direct taxes and similar fees imposed
on the basis of income and capital tax type
in 1982–2006, € million

YEAR	INCOME TAX AND CAPITAL TAX	MUNICIPAL TAX	CHURCH TAX	NATIONAL PENSION INSURANCE CONTRIBUTION	HEALTH INSURANCE CONTRIBUTION	TOTAL
1982	2 928	3 651	257	341	210	6 836
1983	3 172	4 084	287	366	231	7 543
1984	3 744	4 541	319	453	379	8 604
1985	4 332	5 119	361	533	500	9 812
1986	4 596	5 553	391	501	541	10 540
1987	5 133	6 112	429	543	587	12 804
1988	6 132	6 859	479	599	649	14 736
1989	6 638	7 550	525	560	708	16 002
1990	7 045	8 356	580	607	773	17 362
1991	5 947	8 161	560	610	912	16 190
1992	5 777	8 288	540	1 408	1 208	17 221
1993	5 470	7 913	523	854	1 141	15 900
1994	5 984	8 755	570	791	1 351	17 451
1995	6 839	9 492	619	349	1 440	18 740
1996	7 624	10 038	654	..	1 444	19 760
1997	8 352	10 660	697	..	1 311	21 021
1998	9 437	11 159	722	..	1 141	22 458 ¹⁾
1999	11 298	12 219	730	..	1 076	25 323 ¹⁾
2000	13 312	13 155	766	..	1 066	28 300
2001	11 214	12 915	767	..	1 062	25 956
2002	11 605	12 553	790	..	1 006	25 987
2003	11 795	12 728	805	..	966	26 328
2004	12 100	13 023	821	..	984	26 960
2005	12 421	13 655	849	..	1 019	27 973
2006	12 984	14 545	896	..	1 492	28 614

1) Increase in taxation 29,2 € million in 1998 and 25,9 € million in 1999.
Corporate Income Tax has been distributed among the beneficiaries
since 1993.

Principal deductions allowances by private persons in 2003–2006

DEDUCTION	2003 € MILLION	2004 € MILLION	2005 € MILLION
State and municipal taxation			
Standard deduction of work-related expenses	1 708	1 592	1 603
Deduction of commuting expenses	916	965	1 030
Membership fees in labour market organizations	477	494	510
Reported owner occupied interest credit	1 081	1 071	1 181
State taxation			
Pension allowance	32	31	26
Municipal taxation			
Basic allowance	912	904	892
A disabled person's allowance	98	94	91
Student grant allowance	177	174	164
Earned income allowance	4 686	6 589	7 265
Pension allowance	3 281	3 222	3 293
Credit for the deficit in the investment income category	343	333	373
– increase for a child	202	203	241
– for owner occupied interest credit	266	260	286

TAXATION FOR 2006	€ MILLION	1,000 PERSONS	AVERAGE €
State and municipal taxation			
Standard deduction of work-related expenses	1 625	2 685	597
Deduction of commuting expenses	1 113	761	1 354
Membership fees in labour market organizations	521	1 920	266
Reported owner occupied interest credit	1 503	1 349	1 114
State taxation			
Pension allowance	63	85	746
Earned income allowance in state taxation	313	2 475	126
Municipal taxation			
Basic allowance	872	1 255	694
A disabled person's allowance	83	242	344
Student grant allowance	152	171	890
Earned income allowance	7 336	2 525	2 906
Pension allowance	3 459	953	3 630
Credit for the deficit in the investment income category	468	1 406	333
– increase for a child	246	388	635
– for owner occupied interest credit	361	1 196	302

Finland's taxes in 2006

	% OF TOTAL TAX AMOUNT	
	€ MILLION	
State taxes and other similar fees	36 940	50.9
Taxes levied on the basis of income and capital	13 676	18.8
Tax on income and capital	12 888	
Church tax on corporate bodies	108	
Inheritance and gift tax	505	
Tax withheld at source from interest income	175	
Taxes on goods and services	15 083	20.8
Value added tax ²⁾	14 476	
Tax on certain insurance premiums	487	
Pharmacy fees	120	
Excise duty	4 611	6.3
Excise duty on tobacco	619	
Excise duty on alcoholic beverages ³⁾	994	
Excise duty on soft drinks	35	
Excise duty on fuels	2 932	
Environmental tax on beverage bottles and cans	31	
Other taxes	2 624	3.6
Transfertax	549	
Car tax	1 304	
Tax on diesel-driven vehicles	0	
Tax on lottery prizes	130	
Tax on certain vehicles	568	
Tax on waste	55	
Tax on rail	18	
Other tax-like revenues	876	1.2
Seamens welfare and rescue levy	1	
State share of pool and lottery profits and Profits of the Slot Machine Association	794	
Forest management fees, hunting and fishing licences	20	
Penalty interests, back payments and tax increases	58	
Oil waste duty	3	

	% OF TOTAL TAX AMOUNT	
	€ MILLION	
Tax revenue from outside the state budget	70	0.1
Oil damage levy	8	
Fire insurance duty	8	
Strategic stockpile fee	50	
Nuclearenergy research fee		
Municipal taxes	15 275	21.0
Municipal tax	14 482	
Tax on dogs	4	
Real property tax	785	
Other taxes	4	
Nuclearenergy research fee	0	
Church tax ¹⁾	779	1.1
Insurance and social security contributions to the Social Insurance Institution	3 871	5.3
National pension contributions	1 506	
Employer's national pension schemes	1 273	
Employer's national health insurance contributions	1 092	
For employment pension schemes	14 685	20.2
Employees'	3 579	
Employer's	11 106	
For unemployment schemes	1 649	2.3
Employees'	357	
Employer's	1 292	
Taxes and levies profited to the EU ⁴⁾	176	0.2
Taxes total	72 596	100.0

Source: Statistics Finland

1) Church tax on individuals.

2) Includes Vat profited to the social Insurance Institution and VAT collected from the municipalities.

3) Includes the excessive profit of State Alcohol Monopoly Alko since 1995.

4) including customs duties on imports, levies on agricultural imports, and ECSC levy.

Gross accrual of taxes levied by the tax administration in 2006 and 2007

	€ MILLION 2006	€ MILLION 2007	% CHANGE
Taxes paid without prompting	45 217	48 253	6,7
Value added tax ¹⁾	17 036	18 104	6.3
Other taxes paid on own initiative ²⁾	28 181	30 149	7.0
Taxes imposed, total ³⁾	10 278	11 532	12.2
Gross accrual of tax revenue, total	55 495	59 786	7.7

1) Excluding taxes levied by Customs.

2) Employers' contributions, other un-promoted taxes

3) Corporate taxes, residual taxes of VTL-taxpayers, forest management fees, other debited taxes, collection of residual amounts, real estate taxes



Maximum marginal income tax rates for individuals and tax rates for corporates in some oecd member countries in 2006

	INDIVIDUALS	CORPORATES
Finland	55.7	26.0
Sweden	56.6	28.0
Norway	47.8	28.0
Denmark	63.0	28.0
Iceland	35.3	18.0
Germany	57.3	38.9
Holland	52.0	29.6
Belgium	60.7	34.0
Austria	42.7	25.0
Luxembourg	47.9	30.4
France	48.6	34.4
Switzerland	47.9	21.3
United Kingdom	41.0	30.0
Ireland	48.0	12.5
Italy	44.1	33.0
Spain	45.0	35.0
Portugal	48.4	27.5
Greece	49.6	29.0
Australia	48.5	30.0
Canada	46.4	36.1
United States	42.7	39.3
Japan	47.9	39.5

Source: OECD

Tax scales and rates applied in state income and capital taxation for 2008

PROGRESSIVE INCOME TAX SCALE	BASIC TAX €	RATE WITHIN BRACKETS %
TAXABLE INCOME €		
12 600 – 20 800	8	8.5
20 800 – 34 000	705	19.0
34 000 – 62 000	3 213	23.5
62 000 –	9 793	31.5

For corporations, the income tax rate is 26 %.

Basic health insurance contribution 1.24 %,

for pensioners and recipients of social benefits 1.41 %.

Earned income contribution 0.67 %,

for self-employed 0.81 %

Employee's pension contribution is 4.1 % or 5.2 % and unemployment insurance contribution 0.34 % of wages.



Breakdown of wage earners in withholding taxation according to basic percentage in 2008

BASIC PERCENTAGE	NUMBER	%
0 – 10	121 098	4.3
11 – 20	1 520 301	54.0
21 – 25	629 554	22.3
26 – 30	353 082	12.5
31 – 40	182 044	6.5
41 – 50	11 873	0.4
51 –	90	0.0
Total	2 818 042	100.0

Breakdown of pension earners in withholding taxation according to basic percentage in 2008

BASIC PERCENTAGE	NUMBER	%
0 – 5	293 129	22.8
6 – 10	123 949	9.6
11 – 15	181 229	14.1
16 – 20	309 938	24.1
21 – 30	327 247	25.5
31 – 35	39 320	3.1
36 – 40	8 110	0.6
41 – 50	2 163	0.2
51 –	404	0.0
Total	1 285 489	100.0

Maximum amounts of principal tax refunds granted in municipal and state taxation (st) in 2006, 2007 and 2008

	€ 2006	€ 2007	€ 2008
Deductions and allowances granted on earned income both in state and municipal income taxation			
A discretionary allowance for circumstantial circumstantial incapacity to pay taxes, maximum amount	1 400	1 400	1 400
A standard deduction for work-related expenses	620	620	620
Deduction for temporary quarters			3 000
Deduction of commuting expenses	4 700	7 000	4 700
- taxpayer's liability	500	500	500
Deductions and allowances granted on capital income			
Voluntary pension insurance premiums	5 000	5 000	5 000
Deductions and allowances granted in state income taxation			
Max. amount of the pension allowance	1 460	1 590	11 060
A deduction granted to sailors	6 650	6 650	6 650
Deductions and allowances granted in municipal income taxation			
A disabled person's allowance	440	440	440
A deduction granted to sailors	11 350	11 350	11 350
Deduction from earned income	3 850	3 250	3 570
Student grant allowance	2 200	2 200	2 300
Maximum amount of pension allowance			
- singles	6 950	7 150	7 710
- spouses	5 960	6 140	6 670
Basic allowance	1 480	1 480	1 480

	€ 2006	€ 2007	€ 2008
Deductions from tax in state taxation			
Deduction from earned income/st	157	400	400
Maintenance credit/st	80	80	80
A disabled person's allowance/st.	115	115	115
Deduction from tax on earned income			
Credit for the deficit in the investment income category	1 400	1 400	1 400
- one child	400	400	400
- at least two children	800	800	800
Credit for domestic work			
- domestic etc. work	2 300	2 300	2 300
- home repair	1 150	1 150	1 150

VAT rates in EU member countries in 2007

VAT RATES ON TAX-FREE PRICE %
GENERAL RATES REDUCED RATES

	GENERAL RATES	REDUCED RATES
Finland	22	17/8
Sweden	25	12/6
Denmark	25	-
Estonia	18	5
Latvia	18	5
Lithuania	18	9/5
Germany	19	7
Holland	19	6
Belgium	21	12/6
Austria	20	12/10
Luxembourg	15	12/6/3
France	19.6	5.5/2.1
United Kingdom	17.5	5
Ireland	21	13.5/4.8
Italy	20	10/4
Spain	16	7/4
Portugal	21	12/5
Greece	19	9/4.5
Cyprus	15	8/5
Malta	18	5
Czech Republic	19	5
Slovakia	19	10
Poland	22	7/3
Hungary	20	5
Slovenia	20	8.5
Romania	19	9
Bulgaria	20	7

Source: OECD

In most Continental countries reduced tax rates are applied to foodstuffs and certain other basic commodities.

The VAT base varies from one country to another.



GDP-based on current prices, taxes and net taxes as percentage of GDP central government debt in Finland in 1985–2007

YEAR	GDP € MILLION	TAXES OF GDP ¹⁾ %	NET TAXES OF GDP ²⁾ %	CENTRAL GOVERNMENT DEBT OF GDP ³⁾ %
1985	57 499	39.7	21.1	13.7
1986	61 864	40.8	21.7	14.1
1987	66 814	39.3	20.0	14.7
1988	75 712	42.5	23.9	12.9
1989	84 780	42.1	24.1	10.5
1990	89 747	43.5	24.0	11.0
1991	85 698	45.1	20.9	17.6
1992	83 041	44.9	16.6	33.5
1993	83 924	44.4	13.4	51.9
1994	88 103	46.9	16.1	58.7
1995	95 916	45.7	15.4	63.0
1996	99 258	47.0	19.2	67.0
1997	107 626	46.3	21.2	65.4
1998	117 111	46.1	22.6	60.4
1999	122 747	45.8	22.4	55.4
2000	132 272	47.2	25.5	48.0
2001	139 868	44.6	23.3	44.2
2002	143 974	44.6	22.7	41.2
2003	145 938	44.0	21.6	43.4
2004	152 345	43.4	21.1	41.9
2005	157 335	43.9	21.5	38.2
2006	167 041	43.5	21.8	35.3
2007*	178 759	43.1	22.2	31.4

Source: Statistics Finland

1) Taxes as % of GDP.

2) The difference between taxes and income transfers by public authorities as % of GDP.

3) Central government debt, % of GDP.

*) Preliminary data

Different tax types as percentage of public sector tax revenue in Finland in 1985–2007

YEAR	PUBLIC SECTOR TAX REVENUE € MILLION	INCOME AND CAPITAL TAX ¹⁾ %	SOCIAL SECURITY CONTRIBUTION ²⁾ %	CONSUMPTION TAXES ETC. %
1985	22 777	40.7	22.3	37.0
1986	25 259	41.8	21.7	36.5
1987	26 252	39.0	22.4	38.6
1988	32 199	39.1	22.6	38.3
1989	35 695	38.9	23.2	37.9
1990	39 050	39.0	25.6	35.3
1991	38 656	37.7	27.8	34.5
1992	37 307	35.5	29.8	34.7
1993	37 280	33.1	31.8	35.1
1994	41 307	34.5	31.7	33.8
1995	43 853	35.6	30.8	33.6
1996	46 641	38.1	28.9	33.0
1997	49 782	37.8	27.6	34.5
1998	53 950	39.0	27.3	33.8
1999	56 159	38.6	27.5	33.9
2000	62 418	43.0	25.2	31.7
2001	62 334	40.5	26.9	32.5
2002	64 186	40.2	26.6	33.3
2003	64 187	38.4	26.7	34.9
2004	66 191	38.3	26.8	34.8
2005	69 120	38.1	27.3	34.6
2006	72 615	37.7	27.8	34.5
2007*	77 117	40.9	25.9	33.2

Source: Statistics Finland

1) Includes national pension and health insurance contributions.

2) Includes employment pension and other social security contributions, excluding the national pension and health insurance contributions.

*) Preliminary data

Excess tax withheld, and taxes and fees imposed in 2006, by taxpayer category

TAXPAYER CATEGORY	NUMBER OF TAX REFUND RECEIVERS	TAX REFUNDS TOTAL € MILLION	PARTIES PAYING ADDITIONAL TAX	ADDIT. PAYMENTS TOTAL € MILLION
Individuals and estates, total	3 247 250	1 683	699 815	1 024
Wage earners	2 014 685	1 250	326 567	452
Farmers and forestry entrepreneurs	107 265	94	59 897	126
Business entrepreneurs and self-employed persons	77 094	115	66 573	186
Pensioners	794 331	134	121 579	85
Other individuals	239 484	82	102 262	151
Estates of deceased persons	14 391	7	22 937	24
Corporate bodies, total	37 792	361	38 226	309
Limited companies	35 377	345	33 356	293
Co-operative societies	411	3	453	2
Associations, institutions, etc.	1 055	3	2 230	7
Real estate companies	346	1	1 030	2
Other legal societies	603	9	1 157	5
All taxpayers, total	3 285 042	2 043	738 041	1 334

Tax arrears by tax type in 2005, 2006 and 2007

TAX TYPE	31.12.05	31.12.06	BACK TAXES € MILLION 31.12.07
Direct taxes, total	1 873	1 931	1 871
Prepayment tax	119	188	141
Final tax	1 109	1 098	1 072
Inheritance and gift tax	21	21	20
Employer contributions imposed	616	616	630
Real property tax	8	8	8
Indirect taxes, total	1 118	1 162	1 205
Value added tax and turnover tax imposed	1 103	1 144	1 186
Other indirect taxes imposed	15	18	19
Tax arrears, total	2 991	3 093	3 076

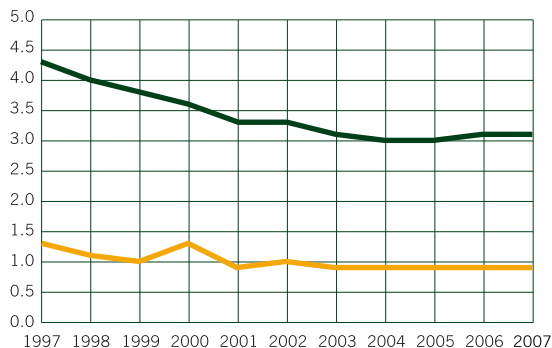
Criminal cases initiated by the tax administration in 2003–2007

	2003	2004	2005	2006	2007
Tax offences, number	735	709	582	688	666

Trends in tax collection in 1997–2007, € billion

YEAR	BACK TAXES	COLLECTED BACK TAXES
1997	4.3	1.3
1998	4.0	1.1
1999	3.8	1.0
2000	3.6	1.3
2001	3.3	0.9
2002	3.3	1.0
2003	3.1	0.9
2004	3.0	0.9
2005	3.0	0.9
2006	3.1	0.9
2007	3.1	0.9

€ Billion



Coverage of inspections in 2005–2007

NUMBER OF TAX AUDITS	2005	2006	2007
Regional units			
Tax audits	2 990	2 910	2 793
Control visits	705	588	429
Auditing of spontaneous information	153	95	78
Tax offices			
Tax audits	1 490	1 273	999
Surveillance visits	776	769	859
Auditing of spontaneous information	21	7	9
Total surveillance activities	6 135	5 642	5 167
Tax audits of the underground economy	808	743	807

Inspections results 2005–2007

INSPECTION SECTOR	2005	BACK TAXES, € MILLION	2007
Direct taxes	205	2006	156
Indirect taxes	49	43	56
Withheld taxes	41	46	54
Inspections, total	295	244	266

Tax administration personnel according to the state budget in 2000, 2006 and 2007

LEVEL OF ORGANIZATION	2000	2006	2007
National Board of Taxes	327	414	465
Provincial Tax Offices ¹⁾	6 083	5 719	5 497
Tax administration total	6 410	6 133	5 962

1) Regional Tax Office personnel includes Tax Office service personnel.

Trends in tax collection

