



**BRIEF
STATISTICS
2009**

Finnish Tax Administration

The Tax Administration is organized under the jurisdiction of the Ministry of Finance. The Tax Administration collects about two-thirds of the taxes and tax-like charges levied in Finland. Taxes and tax-like charges are also collected by the Customs (excise and import duty) and the Vehicle Administration Centre (vehicle taxes).

Tax administration organization

The National Board of Taxes manages and develops the administering of taxation and tax supervision.

Regional tax offices are responsible for taxation, tax supervision and customer service in their respective regions. Each regional tax office comprises local tax offices and a corporate tax office responsible for the taxation of corporate bodies.

The Large Taxpayer's Office is the tax office responsible for the taxation of the largest companies and corporations in Finland.

The Collection and Recovery Centre is a national unit which collects and recovers taxes and passes them on.

The Tax Recipients' Legal Services Unit safeguards the rights of the tax recipients in taxation and tax appeals.

Administrative Services, IT Services and Production Services are national units of the Tax Administration which guide and serve all Tax Administration units in their respective areas of responsibility.

The right tax at the right time

The mission of the Tax Administration is to implement taxation and to pass the taxes and tax-like charges to the tax recipients so that they receive their tax revenue in the right amount, at the right time and cost-effectively.

For more information, visit www.tax.fi

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Taxes as percentages of GDP by country 2005–2007

	Taxes, % of GDP		
	2005	2006	2007 ¹⁾
Finland	43,9	43,5	43,0
Sweden	49,5	49,1	48,2
Norway	43,5	43,9	43,4
Denmark	50,7	49,1	48,9
Iceland	40,7	41,5	41,4
Germany	34,8	35,6	36,2
Holland	38,8	39,3	38,0
Belgium	44,8	44,5	44,4
Austria	42,1	41,7	41,9
Luxemburg	37,8	35,9	36,9
France	43,9	44,2	43,6
Switzerland	29,2	29,6	29,7
United Kingdom	36,3	37,1	36,6
Ireland	30,6	31,9	32,2
Italy	40,9	42,1	43,3
Spain	35,8	36,6	37,2
Portugal	34,7	35,7	36,6
Greece	31,3	31,3	..
Australia	30,8	30,6	..
Canada	33,4	33,3	33,3
United States	27,3	28,0	28,3
Japan	27,4	27,9	..

Source: OECD

¹⁾ Preliminary data

...) No data available.

Tax structures by country 2007

taxes	The contribution of different tax types to tax revenue %		
	Income taxes	Consumption tax	Other taxes
Finland	39,3	30,1	30,6
Sweden	38,8	26,6	34,6
Norway	47,7	28,7	23,6
Denmark	59,9	33,6	6,5
Iceland	45,9	40,2	13,9
Germany	31,3	29,3	39,4
Holland	29,1	29,9	41,0
Belgium	37,5	25,2	37,3
Austria	30,0	27,4	42,6
Luxemburg	34,9	27,3	37,8
France	23,9	24,7	48,4
Switzerland	45,9	22,6	31,5
United Kingdom	39,3	29,1	31,6
Ireland	38,9	36,3	24,5
Italy	34,2	24,5	41,3
Spain	33,8	25,9	40,3
Portugal	25,8	38,2	36,0
Greece ¹⁾	23,8	36,0	40,2
Australia ¹⁾	59,1	27,1	13,8
Canada	50,1	23,5	26,4
United States	49,1	16,4	34,5
Japan	57,7	28,1	14,2

Source: OECD

¹⁾ Figures are for 2006.

General consumption taxes, by country, 2006–2007

	General consumption taxes % of taxes		General consumption taxes % of GDP	
	2006	2007	2006	2007
Finland	19,9	19,4	8,6	8,3
Sweden	18,8	19,3	9,2	9,3
Norway	18,2	19,2	8,0	8,3
Denmark	20,8	21,2	10,2	10,4
Iceland	27,2	..	11,3	..
Germany	17,8	19,4	6,3	7,0
Holland	18,6	19,8	7,3	7,5
Belgium	16,6	..	7,4	..
Austria	18,4	18,4	7,7	7,7
Luxemburg	16,0	15,8	5,7	5,8
France	16,9	17,0	7,5	7,4
Switzerland	13,2	13,1	3,9	3,9
United Kingdom	18,1	18,2	6,7	6,7
Ireland	24,7	24,2	7,9	7,8
Italy	14,9	14,4	6,3	6,2
Spain	17,4	16,5	6,4	6,1
Portugal	24,8	24,2	8,9	8,8
Greece	24,0	..	7,5	..
Australia	13,2	..	4,0	..
Canada	14,0	13,6	4,7	4,5
United States	7,8	7,6	2,2	2,2
Japan	9,2	..	2,6	..

Source: OECD

General consumption taxes refer mainly to VAT.

Consumption taxes are VAT and tax on insurance premiums in Finland

..) No data available.

Taxable incomes of individuals in 2007 state taxation

Type of income	Total income € million	Number of earners 1000 pers.	Average income/earners € million
Taxable income in state taxation	108 888	4 540	23 985
Earned income	97 254	4 402	22 092
Wages etc.	68 610	2 809	24 423
Pension and social benefits	24 222	2 624	9 230
Pension income	19 526	1 470	13 285
Unemployment security benefits	2 229	497	4 483
Child care subsidy	1 097	320	3 428
Other benefits	1 370
Other earned income	4 422
Capital income	11 634	2 500	4 653
Dividend income	3 434	2 108	1 629
Capital gains	5 376	395	13 615
Rental income	1 089	243	4 486
Other capital income	1 735
Enterprise and partnership incomes			
Agricultural income	1 120	135	8 320
Business income	2 686	133	20 211
Income from general and limited partnerships	1 476	123	11 960

Direct taxes as percentages of taxable income, 2000 and 2007

Tax payer category	State income taxes		Other direct taxes		Direct taxes total	
	2000	2007	2000	2007	2000	2007
Wage earners	12,3	7,8	15,9	15,9	28,3	23,7
Pensioners	6,6	4,9	14,9	14,8	21,6	19,7
Farmers and forestry entrepreneurs	12,1	12,7	12,4	11,6	24,5	24,3
Business entrepreneurs and self-employed persons	14,5	11,4	15,3	15,4	29,8	26,8
Individuals total	11,5	7,9	16,5	15,2	28,0	23,1

Wage earners, taxable income and taxes imposed, by classification, 2007

Taxable income €	Income earner quantities	Income earner % distribution	Taxable income % distribution	Taxes % of income
1 - 4 999	568 699	12,5	0,9	5,8
5 000 - 9 999	651 860	14,4	4,5	8,6
10 000 - 14 999	643 160	14,2	7,3	14,7
15 000 - 19 999	499 387	11,0	8,0	18,1
20 000 - 24 999	510 554	11,3	10,6	18,7
25 000 - 34 999	821 280	18,1	22,2	21,6
35 000 - 54 999	583 028	12,9	22,8	26,3
55 000 - 74 999	145 343	3,2	8,4	30,2
75 000 - 99 999	58 732	1,3	4,6	32,5
100 000 - 149 999	32 979	0,7	3,6	33,1
150 000 - 299 999	15 143	0,3	2,7	32,8
300 000 -	5 827	0,1	4,3	30,1
Total	4 535 992	100,0	100,0	23,1

Taxes and tax-like charges, breakdown of taxes by taxpayer category, 2000 and 2007

Tax payer category	Taxes total € million 2007	% of total tax amount 2007	2000
Individuals, total	25 219	77,9	73,7
Wage earners	17 577	54,3	51,7
Pensioners	3 535	10,9	10,6
Farmers and forestry entrepreneurs	1 559	4,8	1,9
Business entrepreneurs and self-employed	1 300	4,0	3,2
Other individuals	1 122	3,5	6,0
Estates of deceased persons	126	0,4	0,3
Corporates bodies total	7 164	22,1	26,3
Limited companies	6 783	20,9	25,2
Co-operative societies, Associations, institutions, etc.	193	0,6	0,2
Housing companies	99	0,3	0,8
Other legal persons	12	0,0	0,0
	77	0,2	0,1
Taxpayers total	32 383	100,0	100,0

State income tax and its breakdown by taxpayer category, 2000 and 2007

Taxpayer category	State income tax milj. €		% of total state income tax 2000
	2007	2007	
Individuals, total	8 604	61,3	65,1
Wage earners	5 762	41,0	48,5
Pensioners	875	6,2	7,0
Farmers and forestry entrepreneurs	815	5,8	2,0
Business entrepreneurs and self-employed	551	3,9	3,3
Other individuals	481	3,4	3,8
Estates of deceased persons	120	0,9	0,5
Corporate bodies total	5 443	38,7	34,9
Limited companies	5 162	36,7	33,5
Co-operative societies	147	1,0	0,3
Associations, institutions, etc.	74	0,5	1,0
Housing companies	9	0,1	0,0
Other legal persons	51	0,4	0,0
Taxpayers total	14 047	100,0	100,0

Municipal income tax and its breakdown by taxpayer category, 2000 and 2007

Taxpayer category	Municipal income tax milj. €		% of total municipal tax 2000
	2007	2007	
Individuals, total	14 216	90,0	79,4
Wage earners	10 054	63,6	54,5
Pensioners	2 328	14,7	12,4
Farmers and forestry entrepreneurs	628	4,0	1,7
Business entrepreneurs and self-employed	644	4,1	3,0
Other individuals	555	3,5	7,7
Estates of deceased persons	6	0,0	0,1
Corporate bodies total ¹⁾	1 584	10,0	20,6
Limited companies	1 492	9,4	19,7
Co-operative societies	42	0,3	0,2
Associations, institutions, etc.	23	0,1	0,6
Housing companies	3	0,0	0,0
Other legal persons	24	0,2	0,1
Taxpayers total	15 799	100,0	100,0

¹⁾ Corporate income tax has been distributed among the beneficiaries.

Direct taxes and tax-like charges imposed on the basis of income and property 1988–2007

Year	Income tax and state portion of corporate income tax € million	Municipal tax and municipal portion of corporate income tax € million	Church tax and church portion of corporate income tax € million	National pension insurance contribution € million	Health insurance contribution € million	Total € million
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
1999	11 298	12 219	730	..	1 076	25 323
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	29 942
2007	14 047	15 800	953	..	1 539	32 383

Corporate income Tax has been distributed among the beneficiaries since 1993.

Principal deductions, 2004–2007

2004 Deduction	2005 € million	2006 € million	€ million
State and municipal taxation			
Standard deduction of work-related expenses	1 592	1 603	1 625
Deduction of commuting expenses	965	1 030	1 113
Membership fees in labour market organizations	494	510	521
Home loan interest	1 071	1 181	1 503
State taxation			
Pension allowance	31	26	63
Earned income allowance in state taxation			313
Municipal taxation			
Basic allowance	904	892	872
Disabled person's allowance	94	91	83
Student grant allowance	174	164	152
Earned income allowance	6 589	7 265	7 336
Pension allowance	3 222	3 293	3 459
Credit for the deficit in the investment income category	333	373	468
For home loan interest	260	286	361
For first-time homebuyer's loan interest	61	69	86
Tax credits			
Tax credit for domestic costs	111	139	165

Taxation for 2007	€ million	Persons 1000	Average €
State and municipal taxation			
Standard deduction of work-related expenses	1 658	2 769	599
Deduction of commuting expenses	1 262	815	1 548
Membership fees in labour market organizations	534	1 942	275
Home loan interest	2 189	1 377	1 590
State taxation			
Pension allowance	72	89	813
Earned income allowance in state taxation	819	2 551	321
Municipal taxation			
Basic allowance	837	1 194	701
Disabled person's allowance	83	248	336
Student grant allowance	141	166	852
Earned income allowance	6 218	2 571	2 419
Pension allowance	3 539	955	3 707
Credit for the deficit in the investment income category	665	1 430	465
For home loan interest	527	1 217	433
For first-time homebuyer's loan interest	131	200	655
Tax credits			
Tax credit for domestic costs	182	261	696

Finlands taxes, 2007

	€ million	% of total tax amount
State taxes and other similar fees	39 174	50,7
Taxes levied on the basis of income and capital	15 228	19,7
Tax on income and capital	14 384	
Church tax on corporate bodies	131	
Inheritance and gift tax	459	
Tax withheld at source from interest income	254	
Taxes on goods and services	15 621	20,2
Value added tax	15 000	
Tax on certain insurance premiums	509	
Pharmacy fees	112	
Excise duty	4 670	6,0
Excise duty on tobacco	622	
Excise duty on alcoholic beverages	1 016	
Excise duty on soft drinks	35	
Excise duty on fuels	2 956	
Environmental tax on beverage bottles and cans	41	
Other taxes	2 736	3,5
Transfer tax	698	
Car tax	1 217	
Tax on lottery prizes	135	
Tax on certain vehicles	612	
Tax on waste	56	
Tax on rail	18	
Other tax-like revenues	849	1,1
Seamens' welfare and rescue levy	1	
State share of pool and lottery profits and Profits of the Slot Machine Association	807	
Forest management fees, hunting and fishing licences	17	
Penalty interests, other sanctions and tax increases	20	
Oil waste duty	4	

	€ million	% of total tax amount
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	4	
Municipal taxes	16 455	21,3
Municipal tax	15 597	
Tax on dogs	3	
Real property tax	850	
Other taxes	5	
Insurance and social security contributions to the Social Insurance Institution	4 006	5,2
National pension contributions	1 533	
Employers' national pension schemes	1 331	
Employers' national health insurance contributions	1 142	
For employment pension schemes	15 669	20,3
Employees'	3 767	
Employers'	11 902	
For unemployment schemes	1 721	2,2
Employees	375	
Employers'	1 346	
Taxes and levies profited to the EU	200	0,3
Taxes total	77 225	100,0

Source: Statistics Finland
Church tax € 827 million, on individuals, not included in table.

Gross accrual of taxes, 2007 and 2008

	2007 € million	2008 € million	% change
Taxes paid without prompting	48 253	51 758	7,3
Employers' contributions and other un-prompted taxes	30 149	32 019	6,2
Value added tax	18 104	19 739	9,0
Taxes imposed	11 532	11 795	2,3
Gross accrual of tax revenue, total	59 786	63 554	6,3



Maximum marginal income tax rates, by country, 2007

	Individuals	Corporate
Finland	56,1	26,0
Sweden	56,5	28,0
Norway	47,8	28,0
Denmark	63,0	25,0
Iceland	34,3	18,0
Germany	47,5	38,9
Holland	52,0	25,5
Belgium	59,3	34,0
Austria	42,7	25,0
Luxemburg	48,3	30,4
France	49,8	34,4
Switzerland	47,9	21,3
United Kingdom	41,0	30,0
Ireland	47,0	12,5
Italy	50,7	33,0
Spain	43,0	32,5
Portugal	48,4	26,5
Greece	49,6	25,0
Australia	46,5	30,0
Canada	46,4	36,1
United States	42,7	39,3
Japan	47,8	39,5

Source: OECD

Income tax scale for 2009

Taxable income €	Basic tax €	Rate within brackets %
13 100 - 21 700	8	7,0
21 700 - 35 300	610	18,0
35 300 - 64 500	3 058	22,0
64 500 -	9 482	30,5

For corporations, the income tax rate is 26 %.

Basic health insurance contribution 1.28 %, (for pensioners and recipients of social benefits 1.45 %).

Earned income contribution 0.70 %, (for self-employed 0.79 %).

Employee's pension contribution is 4.3 % or 5.4 % and unemployment insurance contribution 0.2 % of wages.



Breakdown of wage earners, by basic withholding rates, 2009

Basic rate	Quantities	%
0 - 10	556 301	18,1
11 - 20	1 413 248	46,1
21 - 25	598 213	19,5
26 - 30	333 583	10,9
31 - 40	156 708	5,1
41 - 50	9 782	0,3
51 -	81	0,0
Total	3 067 916	100,0

Breakdown of pension earners, by basic withholding rates, 2009

Basic rate	Quantities	%
0 - 5	338 602	25,9
6 - 10	141 441	10,8
11 - 15	233 898	17,9
16 - 20	293 431	22,5
21 - 30	261 330	20,0
31 - 35	30 365	2,3
36 - 40	6 176	0,5
41 - 50	1 710	0,1
51 -	356	0,0
Total	1 307 309	100,0

Maximum amounts of tax refunds in municipal and state taxation, 2007–2009

	2007 €	2008 €	2009 €
Deductions and allowances granted on earned income both in state and municipal income taxation			
Discretionary allowance for circumstantial incapacity to pay taxes	1 400	1 400	1 400
Standard deduction for work-related expenses	620	620	620
Deduction for temporary quarters	-	3 000	3 000
Deduction of commuting expenses	7 000	7 000	7 000
Taxpayer's de minimis	500	500	600
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			
Pension allowance	1 590	11 060	12 490
Deduction granted to sailors	6 650	6 650	6 650
Deductions and allowances granted in municipal income taxation			
Disabled person's allowance	440	440	440
Deduction granted to sailors	11 350	11 350	11 350
Deduction from earned income	3 250	3 570	3 570
Student grant allowance	2 200	2 300	2 600
Pension allowances	-	-	8 130
Singles	7 150	7 710	-
Spouses	6 140	6 670	-
Basic allowance	1 480	1 480	1 480

	2007 €	2008 €	2009 €
Credits from tax in state taxation			
Deduction from earned income	400	400	-
Maintenance credit	80	80	80
Disabled person's allowance	115	115	115
Credits from tax on earned income			
Earned income allowance from work	-	-	600
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			3 000
Domestic etc. work	2 300	2 300	-
Home repair	1 150	1 150	-

VAT rates in EU member countries, 2009

VAT rates on tax-free price %

	General rates	Reduced rates
Finland	22	17/8
Sweden	25	12/6
Denmark	25	-
Estonia	18	5
Latvia	21	10
Lithuania	19	9/5
Germany	19	7
Holland	19	6
Belgium	21	12/6
Austria	20	12/10
Luxemburg	15	12/6/3
France	19,6	5,5/2,1
United Kingdom	15	5
Ireland	21,5	13,5/4,8
Italy	20	10/4
Spain	16	7/4
Portugal	20	12/5
Greece	19	9/4,5
Cyprus	15	8/5
Malta	18	5
Czech Republic	19	9
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, taxes, net taxes and central government debt, 1988–2008

Year	GDP € million	Taxes ¹⁾ %	Next taxes ²⁾ %	General government debt ³⁾ %
1988	75 712	42,5	23,4	12,9
1989	84 780	42,1	23,7	10,5
1990	89 747	43,5	23,5	11,0
1991	85 698	45,1	20,5	17,6
1992	83 041	44,9	16,1	33,5
1993	83 924	44,4	13,0	51,9
1994	88 103	46,9	15,5	58,7
1995	95 916	45,7	15,0	63,0
1996	99 259	47,0	18,6	67,0
1997	107 576	46,3	20,8	65,4
1998	117 058	46,1	22,2	60,4
1999	122 685	45,8	22,0	55,4
2000	132 198	47,2	25,4	48,0
2001	139 789	44,6	23,2	44,2
2002	143 808	44,6	22,6	41,2
2003	145 795	44,0	21,5	43,4
2004	152 151	43,5	21,1	41,9
2005	157 070	44,0	21,5	38,2
2006	167 009	43,5	21,7	35,3
2007	179 659	43,0	22,2	31,4
2008*	186 164	42,7	21,6	29,2

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 percentages of tax revenues, 1988–2008

Year	Public sector tax revenue € million	Income and property tax ¹⁾ %	Social security contr. ²⁾ %	Consumption taxes etc. ³⁾ %
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	77 265	40,9	25,9	33,2
2008*	79 498	43,6	26,0	30,4

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 additional taxes, by taxpayer category, 2007

Taxpayer category	Quantities of refund recipients	Tax refunds € million	Quantities of payers of additional tax	Additional payments total € million
Individuals and estates, total	3 295 848	1 955	716 525	1 149
Wage earners	2 092 077	1 497	309 080	499
Farmers and forestry entrepreneurs	101 744	92	72 049	160
Business entrepreneurs and self-employed	79 934	128	66 524	200
Pensioners	778 826	142	136 669	100
Other individuals	231 190	89	104 374	151
Estates of deceased persons	12 077	6	27 829	29
Corporates bodies total	38 646	386	40 966	337
Limited companies	35 990	366	35 016	310
Co-operative societies	413	5	477	7
Associations, institutions, etc.	1 301	5	2 980	7
Housing companies	268	1	1 110	2
Other legal societies	674	10	1 383	11
Taxpayers total	3 334 494	2 341	757 491	1 486

Tax arrears by tax type, 2006–2008

	31.12.06	31.12.07	€ million 31.12.08
Income tax and prepayments	1 286	1 213	1 240
VAT	1 144	1 186	1 244
Employers' contributions and withheld tax	616	630	627
Tax on inheritance and gifts	21	20	23
Real property tax	8	8	9
Other taxes	18	19	23
Tax arrears, total	3 093	3 076	3 166

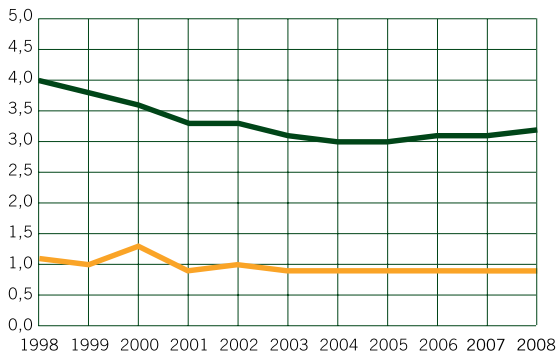
Criminal cases initiated by the Tax Administration 2004–2008

	2004	2005	2006	2007	2008
Tax offences	709	582	688	666	548

Trends in tax collection, 1998–2008

Year	Tax arrears € billion	Tax debts transferred for enforcement € billion
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
2008	3,2	0,9

€ billion



— Tax arrears € billion

— Tax debts transferred for enforcement € billion

Number of closed tax examinations, 2006–2008

	2006 number	2007 number	2008 number
Regional units			
Tax audits	2 910	2 793	2 726
Control visits	588	429	230
Auditing of spontaneous information	95	78	82
Tax offices			
Tax audits	1 273	999	954
Control visits	769	859	857
Auditing of spontaneous information	7	9	8
Total control activities	5 642	5 167	4 857
Tax audits of the underground economy	743	807	821

Results of tax examinations, 2006–2008

	2006 € million	2007 € million	2008 € million
Direct taxes	155	156	168
Indirect taxes	43	56	68
Withheld taxes	46	54	52
Total	244	266	288

Tax Administration staff, 2004–2008

	2004	2005	2006	2007	2008
Tax Administration	6 374	6 285	6 133	6 031	5 930

Finnish Tax Administration costs and staff, 2004–2008,
€ adjusted to reflect 2008 price levels

