



OBREMENITVE Z DAVKI IN PRISPEVKI ZA SOCIALNO VARNOST, SLOVENIJA, 1995-2004

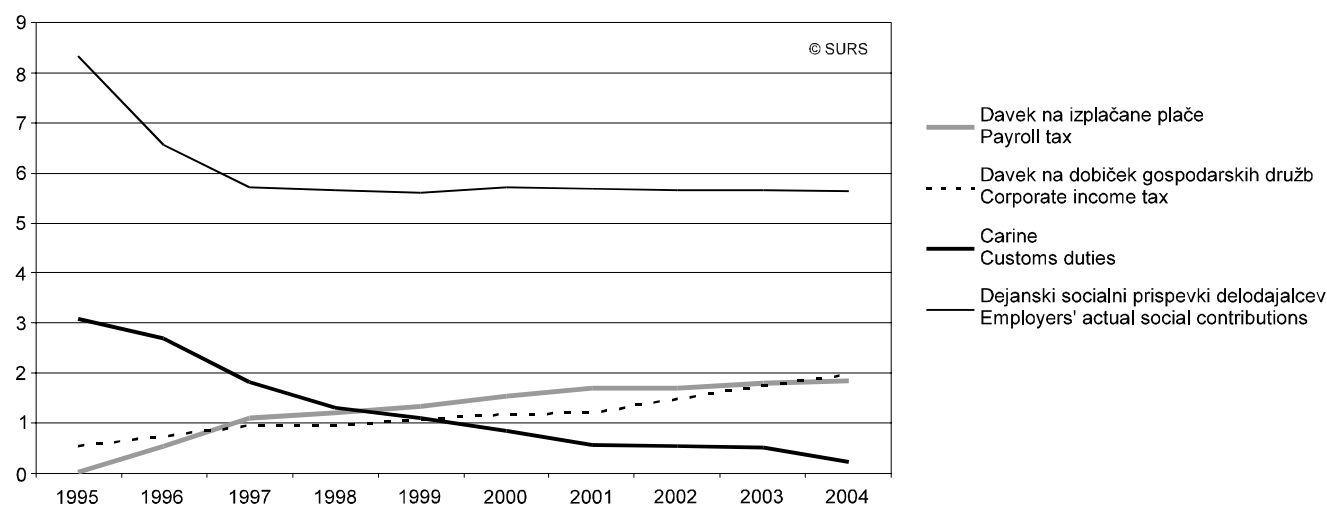
FISCAL BURDEN OF TAXABLE PERSONS BY TAXES AND SOCIAL CONTRIBUTIONS, SLOVENIA, 1995-2004

- ▶ Skupne obremenitve z davki in prispevki za socialno varnost so se po letu 1995 stalno zviševale in v letu 2004 dosegle raven 40 % BDP.
- ▶ V obdobju po letu 2001 se je strukturni delež davčnih prihodkov povečeval, hkrati pa se je delež prispevkov za socialno varnost rahlo zmanjševal. Posledica tega je bil tudi večji delež prihodkov centralne in lokalne ravni države in manjši delež prihodkov skladov socialne varnosti.
- ▶ Zaradi vstopa Slovenije v Evropsko unijo v letu 2004 se kot novost pojavi nov sektor prejemnikov, to je tujina, v okviru katere se odvajajo plačila v podsektor Institucijam EU.
- ▶ Največji porast, merjen v % od BDP, je bil po letu 2000 zabeležen pri DDV, davku na izplačane plače ter pri davku na dobiček gospodarskih družb. Opazno pa je padel prihodek iz naslova carin.
- ▶ V letu 2004 je imela Slovenija v primerjavi s povprečjem v EU-25 za skoraj 2 odstotni točki več prihodkov iz naslova socialnih prispevkov (D.61), za dobrih 9 odstotnih točk manj tekočih davkov od dohodkov in premoženja (D.5) in za dobrih 5 odstotnih točk več davkov na proizvodnjo in uvoz (D.2).
- ▶ The total fiscal burden by taxes and social contributions has been constantly rising after 1995 and reached the level of 40% of GDP in 2004.
- ▶ After the year 2001 the structural share of tax revenues increased, while the share of social contributions decreased. As a result, the share of the revenue to central and local government increased, while the share of social security funds decreased.
- ▶ The enlargement of the EU in 2004 led to additional registration of means in the new receiving sector of the Rest of the world, which includes the subsector Institutions of the EU.
- ▶ After the year 2000, the strongest increase, measured as a % of GDP, was spotted at VAT, payroll tax and at tax on corporate profits. On the other hand, a substantial fall was spotted in the revenue from customs duties.
- ▶ In 2004, in view of the EU-25 average, Slovenia recorded almost 2 percentage points more receivables in Social contributions (D.61). Receivables in Current taxes on income and wealth (D.5) are lower by 9 percentage points, whereas receivables in Taxes on production and imports (D.2) are higher by 5 percentage points.

Slika 1: Davki in prispevki za socialno varnost, Slovenija, 1995-2004

Chart 1: Taxes and social contributions, Slovenia, 1995-2004

V % od BDP/As a % of GDP



1. Obremenitve z davki in prispevki za socialno varnost, Slovenija, 1995-2004

Fiscal burden, Slovenia, 1995-2004

	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions
	1 = (2 + 3)	2	3	1 = (2 + 3)	2	3	1 = (2 + 3)	2	3
	Mio SIT			Struktura (%) / Structure (%)			V % od BDP / As % of GDP		
1995	975570	553038	422532	100,0	56,7	43,3	40,6	23,0	17,6
1996	1086097	651319	434778	100,0	60,0	40,0	39,2	23,5	15,7
1997	1204177	733915	470261	100,0	60,9	39,1	38,2	23,3	14,9
1998	1364727	840476	524251	100,0	61,6	38,4	39,1	24,1	15,0
1999	1543889	964210	579679	100,0	62,5	37,5	39,4	24,6	14,8
2000	1670727	1027253	643475	100,0	61,5	38,5	38,9	23,9	15,0
2001	1876073	1144420	731653	100,0	61,0	39,0	39,1	23,8	15,2
2002	2113445	1306412	807033	100,0	61,8	38,2	39,5	24,4	15,1
2003	2310489	1438853	871636	100,0	62,3	37,7	39,7	24,8	15,0
2004	2499087	1561353	937734	100,0	62,5	37,5	40,0	25,0	15,0

2. Razporeditev davkov in prispevkov za socialno varnost po sektorjih prejemnikov, Slovenija, 1995-2004

Tax and social contribution receipts by receiving sector, Slovenia, 1995-2004

	Skupaj Total	Centralna država Central government	Lokalna država Local government	Skladi socialne varnosti Social security funds	Institucije EU Institutions of the EU
	1 = (2+3+4+5)	2	3	4	5
	Mio SIT				
1995	975570	505123	62124	408322	-
1996	1086097	589277	72504	424317	-
1997	1204177	663258	81738	459180	-
1998	1364727	762669	89870	512188	-
1999	1543889	867168	110477	566244	-
2000	1670727	920718	124704	625306	-
2001	1876073	1022169	143128	710776	-
2002	2113445	1168457	161298	783690	-
2003	2310489	1291669	170178	848642	-
2004	2499087	1383937	193763	910699	10688
	Struktura (%) / Structure (%)				
1995	100,0	51,8	6,4	41,9	-
1996	100,0	54,3	6,7	39,1	-
1997	100,0	55,1	6,8	38,1	-
1998	100,0	55,9	6,6	37,5	-
1999	100,0	56,2	7,2	36,7	-
2000	100,0	55,1	7,5	37,4	-
2001	100,0	54,5	7,6	37,9	-
2002	100,0	55,3	7,6	37,1	-
2003	100,0	55,9	7,4	36,7	-
2004	100,0	55,4	7,8	36,4	0,4

- Ni pojava / No occurrence of event



3. Obremenitve z davki in prispevki za socialno varnost po vrsti dajatve, Slovenija, 1995-2004
Fiscal burden by type, Slovenia, 1995-2004

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	
mio SIT											
Davki in socialni prispevki	975570	1086097	1204177	1364727	1543889	1670727	1876073	2113445	2310489	2499087	Taxes and social contributions
Davki	553038	651319	733915	840476	964210	1027253	1144420	1306412	1438853	1561353	Taxes
D.2 Davki na proizvodnjo in uvoz	381602	446316	495829	574314	668359	700668	771895	878945	963120	1029868	D.2 Taxes on production and imports
D.21 Davki na proizvode	369084	418401	442770	506634	587951	597109	646009	737786	794799	846737	D.21 Taxes on products
v tem: Davek na dodano vrednost (DDV)	-	-	-	-	192088	383150	411640	474839	512415	557353	of which: Value added tax (VAT)
Carine	73257	73804	56575	45313	42996	36089	27364	29292	30266	14878	Import duties
D.29 Drugi davki na proizvodnjo	12518	27915	53059	67680	80408	103559	125886	141158	168321	183131	D.29 Other taxes on production
v tem: Davek na izplačane plače	814	14998	34092	42210	51641	65135	80560	90185	104019	113843	of which: Payroll tax
D.5 Tekoči davki na dohodke, premoženje	169450	203446	236231	258833	289152	322699	367105	423078	474386	527731	D.5 Current taxes on income, wealth, etc.
v tem: Davki na dohodke gospodinjstev	144737	169475	191293	201378	224817	248919	284433	316406	344373	371150	of which: Taxes on individual or household income
Davki na dobičke gospodarskih družb	12893	20290	29762	33202	41507	49977	57280	79497	100131	122865	Taxes on income or profits of corporations
D.91 Davki na kapital	1986	1557	1856	7330	6698	3885	5420	4389	1346	3755	D.91 Capital taxes
D.61 Prispevki za socialno varnost	422532	434778	470261	524251	579679	643475	731653	807033	871636	937734	D.61 Social contributions
D.611 Dejanski prispevki za socialno varnost	415608	427127	461771	515047	569321	631765	718002	791748	855028	920012	D.611 Actual social contributions
D.6111 Delodajalci	197413	178745	177769	196252	217704	242575	270857	300879	324946	349248	D.6111 Employers
D.6112 Zaposleni	199238	223293	251635	278678	311140	346822	382594	420408	449969	484228	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	18957	25089	32367	40117	40477	42368	64550	70461	80114	86537	D.6113 Self- and non-employed persons
D.612 Pripisani prispevki za socialno varnost	6924	7651	8490	9204	10359	11709	13651	15286	16608	17722	D.612 Imputed social contributions
V % od BDP/ As a % of GDP											
Davki in socialni prispevki	40,6	39,2	38,2	39,1	39,4	38,9	39,1	39,5	39,7	40,0	Taxes and social contributions
Davki	23,0	23,5	23,3	24,1	24,6	23,9	23,8	24,4	24,8	25,0	Taxes
D.2 Davki na proizvodnjo in uvoz	15,9	16,1	15,7	16,4	17,1	16,3	16,1	16,4	16,6	16,5	D.2 Taxes on production and imports
D.21 Davki na proizvode	15,3	15,1	14,1	14,5	15,0	13,9	13,5	13,8	13,7	13,5	D.21 Taxes on products
v tem: Davek na dodano vrednost (DDV)	-	-	-	-	4,9	8,9	8,6	8,9	8,8	8,9	of which: Value added tax (VAT)
Carine	3,0	2,7	1,8	1,3	1,1	0,8	0,6	0,5	0,5	0,2	Import duties
D.29 Drugi davki na proizvodnjo	0,5	1,0	1,7	1,9	2,1	2,4	2,6	2,6	2,9	2,9	D.29 Other taxes on production
v tem: Davek na izplačane plače	0,0	0,5	1,1	1,2	1,3	1,5	1,7	1,7	1,8	1,8	of which: Payroll tax
D.5 Tekoči davki na dohodke, premoženje	7,0	7,3	7,5	7,4	7,4	7,5	7,6	7,9	8,2	8,4	D.5 Current taxes on income, wealth, etc.
v tem: Davki na dohodke gospodinjstev	6,0	6,1	6,1	5,8	5,7	5,8	5,9	5,9	5,9	5,9	of which: Taxes on individual or household income
Davki na dobičke gospodarskih družb	0,5	0,7	0,9	1,0	1,1	1,2	1,2	1,5	1,7	2,0	Taxes on income or profits of corporations
D.91 Davki na kapital	0,1	0,1	0,1	0,2	0,2	0,1	0,1	0,1	0,0	0,1	D.91 Capital taxes
D.61 Prispevki za socialno varnost	17,6	15,7	14,9	15,0	14,8	15,0	15,2	15,1	15,0	15,0	D.61 Social contributions
D.611 Dejanski prispevki za socialno varnost	17,3	15,4	14,7	14,7	14,5	14,7	15,0	14,8	14,7	14,7	D.611 Actual social contributions
D.6111 Delodajalci	8,2	6,5	5,6	5,6	5,6	5,6	5,6	5,6	5,6	5,6	D.6111 Employers
D.6112 Zaposleni	8,3	8,1	8,0	8,0	7,9	8,1	8,0	7,9	7,7	7,7	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	0,8	0,9	1,0	1,1	1,0	1,0	1,3	1,3	1,4	1,4	D.6113 Self- and non-employed persons
D.612 Pripisani prispevki za socialno varnost	0,3	0,3	0,3	0,3	0,3	0,3	0,3	0,3	0,3	0,3	D.612 Imputed social contributions

- Ni pojava / No occurrence of event



4. Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po sektorjih prejemnikih, Slovenija, 2004
Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2004

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	Država General government	Centralna država Central government	Lokalna država Local government	Skladi socialne varnosti Social security funds	Institucije EU Institutions of the EU	Skupaj Total	
	S.13	S.1311	S.1313	S.1314	S.212	S.13 + S.212	
D.2 DAVKI NA PROIZVODNJO IN UVOZ	1019181	966230	52950	0	10688	1029868	D.2 TAXES ON PRODUCTION AND IMPORTS
D.21 Davki na proizvode	836050	826703	9347	0	10688	846737	D.21 Taxes on products
Davek na dodano vrednost (DDV)	551338	551338	0	0	6016	557353	Value added type taxes
Davki in dajatve na uvoz, razen DDV	22213	22213	0	0	4672	26885	Taxes and duties on imports excluding VAT
Uvozne dajatve	10234	10234	0	0	4644	14878	Import duties
Davki na uvoz, razen DDV in uvoznih dajatev	11979	11979	0	0	28	12007	Taxes on imports, excluding VAT and import duties
Dajatve na uvožene kmetijske proizvode	816	816	0	0	28	844	Levies on imported agricultural products
Denarna nadomestila ob uvozu	-	-	-	-	-	-	Monetary compensatory amounts on imports
Trošarine	10375	10375	0	0	0	10375	Excise duties
Splošni prometni davki	788	788	0	0	0	788	General sales taxes
Davki na posebne storitve	-	-	-	-	-	-	Taxes on specific services
Dobički uvoznih monopolov	-	-	-	-	-	-	Profits of import monopolies
Davki na proizvode, razen DDV in uvoznih davkov	262499	253152	9347	0	0	262499	Taxes on products, except VAT and import taxes
Trošarine in davki na potrošnja	210308	210308	0	0	0	210308	Excise duties and consumption taxes
Kolkovina na prodajo določenih proizvodov	-	-	-	-	-	-	Stamp taxes
Davki na finančne in kapitalske transakcije	7985	0	7985	0	0	7985	Taxes on financial and capital transactions
Davki ob registraciji avtomobilov	11392	11392	0	0	0	11392	Car registration taxes
Davki na zabavo	-	-	-	-	-	-	Taxes on entertainment
Davki na igre na srečo	12352	11958	394	0	0	12352	Taxes on lotteries, gambling and betting
Davki na zavarovalne premije	11999	11999	0	0	0	11999	Taxes on insurance premiums
Drugi davki na določene storitve	968	0	968	0	0	968	Other taxes on specific services
Splošni prometni davki	0	0	0	0	0	0	General sales or turnover taxes
Dobički fiskalnih monopolov	-	-	-	-	-	-	Profits of fiscal monopolies
Izvozne dajatve in denarna nadomestila ob izvozu	-	-	-	-	-	-	Export duties and monetary comp. amounts on exports
Drugi davki na proizvode	7495	7495	0	0	0	7495	Other taxes on products n.e.c.
D.29 Drugi davki na proizvodnjo	183131	139528	43603	0	0	183131	D.29 Other taxes on production
Davki na lastništvo/uporabo zemljišč, zgradb v proizvodnji	26858	0	26858	0	0	26858	Taxes on land, buildings or other structures
Davki na uporabo osnovnih sredstev v proizvodnji	4036	4036	0	0	0	4036	Taxes on the use of fixed assets
Davki na plače in plačilno listo	113843	113843	0	0	0	113843	Total wage bill and payroll taxes
Davki na mednarodne transakcije v proizvodne namene	-	-	-	-	-	-	Taxes on international transactions
Davki za pridobitev poslovnih licenc	-	-	-	-	-	-	Business and professional licences
Davki na onesnaževanje okolja	22550	12810	9741	0	0	22550	Taxes on pollution
Pavšalna nadomestila DDV	4200	4200	0	0	0	4200	Under-compensation of VAT (flat rate system)
Drugi davki na proizvodnjo	11645	4640	7005	0	0	11645	Other taxes on production n.e.c.
D.5 TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.	527731	393356	134374	0	0	527731	D.5 CURRENT TAXES ON INCOME, WEALTH, ETC.
D.51 Davki na dohodek	507768	374218	133550	0	0	507768	D.51 Taxes on income
Davki na dohodek posameznikov ali gospodinjstev	371150	241253	129898	0	0	371150	Taxes on individual or household income
Davki na dohodek ali dobiček gospodarskih družb	122865	122865	0	0	0	122865	Taxes on the income or profits of corporations
Davki na dobičke od lastnine	-	-	-	-	-	-	Taxes on holding gains
Davki na dobitke pri igrah na srečo	612	0	612	0	0	612	Taxes on winnings from lottery or gambling
Drugi davki na dohodek	13140	10101	3040	0	0	13140	Other taxes on income n.e.c.



4. **Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po sektorjih prejemnikih, Slovenija, 2004 (nadaljevanje)**
Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2004 (continued)

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	Država General govern- ment	Centralna država Central govern- ment	Lokalna država Local govern- ment	Skлади socialne varnosti Social security funds	Institucije EU Institutions of the EU	Skupaj Total	
	S.13	S.1311	S.1313	S.1314	S.212	S.13 + S.212	
D.59 Drugi tekoči davki	19962	19138	824	0	0	19962	D.59 Other current taxes
Tekoči davki na premoženje	824	0	824	0	0	824	Current taxes on capital
Glavarina	-	-	-	-	-	-	Poll taxes
Davki na izdatke oseb ali gospodinjstev	-	-	-	-	-	-	Expenditure taxes
Plačila gospodinjstev za pridobitev dovoljenj, pravic	17970	17970	0	0	0	17970	Payments by households for licences
Davki na mednarodne transakcije	-	-	-	-	-	-	Taxes on international transactions
Drugi tekoči davki	1168	1168	0	0	0	1168	Other current taxes n.e.c.
D.91 Davki na kapital	3755	2814	941	0	0	3755	D.91 Capital Taxes
Davki na kapitalske transferje	941	0	941	0	0	941	Taxes on capital transfers
Dajatve na kapital	-1	-1	0	0	0	-1	Capital levies
Drugi davki na kapital	2815	2815	0	0	0	2815	Other capital taxes n.e.c.
SKUPAJ DAVČNI PRIHODKI (D.2 + D.5 + D.91)	1550666	1362401	188265	0	10688	1561354	TOTAL TAX RECEIPTS (D.2 + D.5 + D.91)
D.611 Dejanski socialni prispevki	920012	9585	0	910427	0	920012	D.611 Actual social contributions
Dejanski socialni prispevki delodajalcev	349248	3346	0	345902	0	349248	Employers' actual social contributions
Obvezni	349248	3346	0	345902	0	349248	Compulsory employers' actual social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employers' actual social contributions
Socialni prispevki zaposlenih	484228	5368	0	478859	0	484228	Employees' social contributions
Obvezni	484228	5368	0	478859	0	484228	Compulsory employees' social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employees' social contributions
Socialni prispevki samozaposlenih in nezaposlenih	86537	871	0	85666	0	86537	Social contributions by self- and non-employed persons
Obvezni	86537	871	0	85666	0	86537	Compulsory social contributions by self- and non-employed persons
Prostovoljni	0	0	0	0	0	0	Voluntary social contributions by self- and non-employed persons
D.612 Pripisani socialni prispevki	17722	11951	5498	272	0	17722	D.612 Imputed social contributions
D.995 Kapitalski transferi države drugim sektorjem na osnovi obračunanih toda neizterljivih davkov in socialnih prispevkov	2406	544	0	1862	0	2406	D.995 Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected
SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV BREZ OBRAČUNANIH TODA NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.611-D.995)	2468272	1371442	188265	908565	10688	2478959	TOTAL RECEIPTS FROM TAXES AND SOCIAL CONTRIBUTIONS AFTER DEDUCTION OF AMOUNTS ASSESSED BUT UNLIKELY TO BE COLLECTED (D.2+D.5+D.91+D.611-D.995)
SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV (vključno s pripisanimi socialnimi prispevki) BREZ OBRAČUNANIH TODA NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.61-D.995)	2485993	1383393	193763	908837	10688	2496681	TOTAL RECEIPTS FROM TAXES AND SOCIAL CONTRIBUTIONS (including imputed social contributions) AFTER DEDUCTION OF AMOUNTS ASSESSED BUT UNLIKELY TO BE COLLECTED (D.2+D.5+D.91+D.61-D.995)

- Ni pojava / No occurrence of event



5. Klasifikacija domačih davkov in prispevkov za socialno varnost na najnižjem nivoju po kategorijah ESR 1995, Slovenija, 2000-2004
Detail classification of national taxes and social contributions according to ESA 1995, Slovenia, 2000-2004

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	2000	2001	2002	2003	2004	
D.2 DAVKI NA PROIZVODNJO IN UVOZ	700.668	771.895	878.945	963.120	1.029.868	D.2 TAXES ON PRODUCTION AND IMPORTS
D.21 Davki na proizvode	597.109	646.009	737.786	794.799	846.737	D.21 Taxes on products
D.211 Davki tipa DDV	383.150	411.640	474.839	512.415	557.353	D.211 Value added type taxes
Obračunani DDV (1+2-3)	107.816	92.291	100.300	61.870	297.495	VAT accrual assessment (1+2-3)
1 Prenos iz preteklega obdobja	129.634	138.716	144.379	169.931	181.380	1 Surplus of VAT from previous period
2 Obveznost DDV	282.227	318.376	368.670	386.244	603.768	2 VAT due to be paid
3 Presežek DDV	304.046	364.801	412.749	494.306	487.653	3 Exceeding VAT
DDV iz uvoza	278.299	322.535	377.543	454.737	264.058	VAT from customs declarations
Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	2.965	3.186	3.004	4.191	4.200	Negative compensation of farmers in a VAT flat rate system (-)
D.212 Davki in dajatve na uvoz razen DDV	57.336	53.149	49.291	52.775	26.885	D.212 Taxes and duties on imports excluding VAT
Uvozne dajatve	36.089	27.364	29.292	30.266	14.878	Import duties
Carina	36.089	27.364	29.292	30.266	14.878	Customs duties
Davki na uvoz razen DDV in uvoznih dajatev	21.246	25.785	19.999	22.509	12.007	Taxes on imports, excluding VAT and import duties
Dajatve na uvožene kmetijske proizvode	1.747	1.060	1.581	2.446	844	Levies on imported agricultural products
Trošarine na uvožene proizvode	17.669	22.841	16.541	18.222	10.375	Excise duties on imports
Carina od fizičnih oseb	198	122	63	80	60	Customs duties paid by individuals
Posebne uvozne davščine in carinske takse	1.632	1.763	1.814	1.761	728	Special import duties and customs charges
D.214 Davki na proizvode razen DDV in uvoznih davkov	156.623	181.220	213.656	229.608	262.499	D.214 Taxes on products, except VAT and import taxes
Trošarine (1+2+3+4+5-6)	116.954	144.705	173.488	184.439	210.308	Excise duties and consumption taxes (1+2+3+4+5-6)
1 Alkohol in alkoholne pijače	9.418	12.604	13.610	14.376	14.597	1 Alcohol and alcoholic drinks
2 Mineralna olja in plin	96.976	124.162	137.657	141.373	151.682	2 Mineral oil and gas
3 Tobačni izdelki	23.219	26.292	37.203	45.297	54.139	3 Tobacco
4 Prostocarinske prodajalne	5.010	4.488	1.559	1.616	241	4 Duty-free shops
Alkohol in alkoholne pijače	824	828	369	303	41	Alcohol and alcoholic drinks
Tobačni izdelki	4.186	3.660	1.189	1.313	200	Tobacco
5 Električna energija in premog	-	-	-	-	24	5 Electric power and coal
6 Trošarine na uvožene proizvode (-)	17.669	22.841	16.541	18.222	10.375	6 Excises from imports (-)
Davki na promet nepremičnin od pravnih oseb	2.565	3.280	3.713	2.873	2.856	Tax on sale of immovable property - from legal entities
Davki na promet nepremičnin od fizičnih oseb	2.874	3.150	3.806	4.202	5.130	Tax on sale of immovable property - from individuals
Davek od novih motornih vozil	4.215	5.254	5.913	7.966	10.800	Tax on sales of new motor vehicles
Davek od rabljenih motornih vozil	439	320	284	335	592	Tax on sales of used motor vehicles
Davek od posebnih iger na srečo	5.942	7.015	8.007	9.392	11.348	Tax on special gambling (gambling in casinos)
Davek od klasičnih iger na srečo	330	403	512	458	610	Tax on classical gambling (lottery...)
Posebni davek na igralne avtomate	1.066	1.078	915	547	394	Special tax on slot machines
Davek od prometa zavarovalnih storitev	8.945	8.616	9.726	10.724	11.999	Tax on insurance services
Turistična taksa	733	778	831	880	968	Sojourn tax
Prometni davek na proizvode	2.599	-	-	-	-	Turnover tax on goods
Prometni davek na storitve	2.963	-	-	-	-	Turnover tax on services
Takse za obremenjevanje zraka	6.998	6.620	6.462	7.791	7.495	Taxes on air pollution
D.29 Drugi davki na proizvodnjo	103.559	125.886	141.158	168.321	183.131	D.29 Other taxes on production
Nadomestilo za uporabo stavbnega zemlj. od pravnih oseb	14.986	17.762	18.498	19.286	19.801	Compensation for the use of building-ground - paid by legal entities
Nadomestilo za uporabo stavbnega zemlj. od fizičnih oseb	3.857	4.530	5.303	5.980	7.057	Compensation for the use of building-ground - paid by natural persons
Pristojb.za reg.mot. vozil, plovil, letal od pravnih oseb	2.922	3.054	3.393	3.809	4.036	Registration fees on motor vehicles, boats and airplanes - paid by legal entities
Takse za registracijo kmetijskih traktorjev	14	12	1	-	-	Registration fees on tractors
Davek na izplačane plače	65.135	80.560	90.185	104.019	113.843	Payroll tax
Komunalna taksa za vodo	1.008	1.238	3.379	3.918	3.413	Tax on water pollution
Vodna povračila	1.721	2.194	5.293	11.683	11.327	Charges on use of water
Taksa za obremenjevanje zraka s trdimi gorivi	626	923	1.549	4.082	6.602	Tax on air pollution - caused by hard fuels
Prispevek NEK skladu za financiranje razgradnje NEK	3.869	3.941	3.232	1.740	1.208	Contribution of Nuclear power plant to finance its decomposition
Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	2.965	3.186	3.004	4.191	4.200	Negative compensation of farmers in a VAT flat rate system
Koncesijski prihodki	326	609	817	1.800	2.651	Concessions
Koncesijske dajatve iz posebnih iger na srečo	6.130	7.878	6.505	7.813	8.994	Concessions duties on special gambling (gambling in casinos)



5. Klasifikacija domačih davkov in prispevkov za socialno varnost na najnižjem nivoju po kategorijah ESR 1995, Slovenija, 2000-2004 (nadaljevanje)

Detail classification of national taxes and social contributions according to ESA 1995, Slovenia, 2000-2004 (continued)

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	2000	2001	2002	2003	2004	
D.5 TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.	322.699	367.105	423.078	474.386	527.731	D.5 CURRENT TAXES ON INCOME, WEALTH, ETC.
D.51 Davki na dohodke	309.312	352.495	407.935	456.551	507.768	D.51 Taxes on income
Dohodnina	243.883	277.604	307.050	333.555	358.288	Personal income tax - wages and salaries
Dohodnina - pokojnине	3.376	3.389	3.691	3.491	3.551	Personal income tax - pensions
Dohodnina - pogodbeno delo	5.171	5.530	6.149	6.263	6.465	Personal income tax - contractual work
Dohodnina - državne in druge nagrade	742	746	892	1.082	1.438	Personal income tax - state and other awards
Dohodnina - dejavnosti	15.746	18.142	19.495	22.548	24.774	Personal income tax - entrepreneurial activities
Letni poračun	-20.000	-20.978	-20.871	-22.566	-23.366	Annual final assessment
Davki na dobičke gospodarskih družb	49.977	57.280	79.497	100.131	122.865	Corporate income tax
Davki na dobitke pri igrah na srečo	391	443	599	430	612	Tax on winnings from lottery or gambling
Posebni davek na določene prejemke	4.209	4.315	4.805	4.406	4.452	Tax on work-contracts
Avtorske pravice in izumi	5.728	6.012	6.621	7.198	8.685	Tax on income - copy rights, patents and trademarks
Posebni prispevek za obnovo Posočja	88	13	7	13	3	Special contribution for the reconstruction of Posocje region
D.59 Drugi tekoči davki	13.387	14.610	15.144	17.835	19.962	D.59 Other current taxes
Davek od premoženja stavb	507	379	450	532	604	Property tax on buildings
Davek od vikendov	177	161	174	191	214	Property tax on weekend cottages
Davek od plovil	2	3	3	5	7	Property tax on boats
Pristojb. za reg.mot. vozil, plovil, letal od fizičnih oseb	11.841	13.158	13.587	16.036	17.970	Registration fees on motor vehicles, boats and airplanes - paid by individuals
Požarna taksa	860	908	930	1.072	1.168	Fire protection tax
D.91 Davki na kapital	3.885	5.420	4.389	1.346	3.755	D.91 Capital taxes
Davek na dediščine in darila	426	586	636	979	941	Inheritance and gift tax
Odškodnina za spremembo namembnosti zemljišč	2.413	1.706	1.923	22	2.815	Payments for the change of use of agricultural and forest land
Davek na bilančno vsoto bank	1.046	3.128	1.829	346	-1	Tax on balance wealth paid by banks
SKUPAJ DAVČNI PRIHODKI (D.2 + D.5 + D.91)	1.027.253	1.144.420	1.306.412	1.438.853	1.561.354	TOTAL TAX RECEIPTS (D.2 + D.5 + D.91)
D.611 Dejanski prispevki za socialno varnost	631.765	718.002	791.748	855.028	920.012	D.611 Actual social contributions
Socialni prispevki delodajalcev	242.575	270.857	300.879	324.946	349.248	Employers' actual social contributions
Prispevki za zaposlovanje	877	981	1.091	1.179	1.266	Contributions for employment
Prispevki za porodniško varstvo	1.427	1.640	1.797	1.957	2.080	Contributions for maternity leave
Prispevki za zdravstveno zavarovanje	99.162	112.902	127.928	137.971	148.409	Contributions for health insurance
Prispevki za pokojninsko in invalidsko zavarovanje	141.110	155.334	170.063	183.839	197.493	Contributions for pension and disability insurance
Socialni prispevki delojemalcev	346.822	382.594	420.408	449.969	484.228	Employees' social contributions
Prispevki za zaposlovanje	2.236	2.476	2.730	2.953	3.132	Contributions for employment
Prispevki za porodniško varstvo	1.729	1.703	2.005	2.164	2.237	Contributions for maternity leave
Prispevki za zdravstveno zavarovanje	103.410	113.724	124.754	129.952	139.375	Contributions for health insurance
Prispevki za pokojninsko in invalidsko zavarovanje	239.447	264.692	290.920	314.899	339.485	Contributions for pension and disability insurance
Socialni prispevki samozaposlenih in nezaposlenih	42.368	64.550	70.461	80.114	86.537	Social contributions by self- and non-employed persons
Prispevki za zaposlovanje	174	308	325	328	408	Contributions for employment
Prispevki za porodniško varstvo	196	331	339	347	463	Contributions for maternity leave
Prispevki za zdravstveno zavarovanje	14.075	20.737	24.417	32.043	34.920	Contributions for health insurance
Prispevki za pokojninsko in invalidsko zavarovanje	27.923	43.174	45.379	47.396	50.746	Contributions for pension and disability insurance

METODOLOŠKA POJASNILA**Namen statističnega raziskovanja**

V Statistični informaciji prikazujemo obremenitve davčnih zavezancev z davki in prispevki za socialno varnost v skladu s standardi Evropskega sistema računov 1995 (ESR 1995).

Opis tabel

V tabeli 1 je prikazana osnovna delitev t. i. fiskalnih obremenitev na davke in prispevke za socialno varnost.

V tabeli 2 je prikazana delitev te kategorije po sektorjih prejemnikov (država in tujina). Podatki o transakcijah za sektor tujine (podsektor institucije Evropske unije) so za leto 2004 novost, saj je Slovenija po vstopu v Evropsko unijo kot enakopravna članica te skupnosti postala dolžna izpolnjevati finančne obveznosti do evropskega proračuna. Prejemki institucij EU zajemajo prejemke v obliki carinskih dajatev, dajatev na uvožene kmetijske proizvode in določen del davka na dodano vrednost.

V tabeli 3 so v prvem delu podrobneje prikazane osnovne kategorije davkov in prispevkov za socialno varnost v skladu s standardi ESR 1995 po posameznih letih, v drugem delu pa njihovi deleži v BDP.

V tabeli 4 so za leto 2004 podane osnovne kategorije davkov in prispevkov za socialno varnost po sektorjih prejemnikov; tabela je oblikovana enako kot standardna tabela za sporočanje teh podatkov Evropski komisiji.

V tabeli 5 je prikazana klasifikacija domačih davkov in prispevkov za socialno varnost na najnižji ravni, za obdobje 2000 do 2004. Zaradi strnitve te tabele v še sprejemljiv obseg smo pri prikazu nekatere elementarne fiskalne prihodke združili v enotno kategorijo; to še posebej velja za prispevke za socialno varnost (prispevki za zaposlovanje, prispevki za starševsko varstvo, prispevki za zdravstveno zavarovanje, prispevki za pokojninsko in invalidsko zavarovanje).

Podatkovni viri

Uporabljeni so bili naslednji podatkovni viri:

- Mesečno poročilo o vplačanih, razporejenih in vrnjenih javnofinančnih prihodkih (Poročilo B-2) Uprave RS za javna plačila (UJP). UJP zbira in obdeluje mesečna plačila javnofinančnih prihodkov po podsektorjih države, podatke pa posreduje Statističnemu uradu RS v 10 dneh po koncu tekočega meseca.
- Mesečno poročilo Ministrstva za finance o neto položaju proračuna RS do proračuna EU. Podatke prejme Statistični urad RS v 10 dneh po koncu tekočega meseca.
- Davčna uprava RS je vir podatkov za davek na dodano vrednost. Četrtnete podatke priskrbi v 65 dneh po koncu obdobja.
- Carinske deklaracije, ki jih posreduje Carinska uprava RS, so vir podatkov o mesečnih uvoznih dajatvah in davku na dodano vrednost, obračunanem pri uvozu. Podatki so na voljo v 45 dneh po koncu obdobja.
- Carinska uprava RS je vir podatkov tudi za trošarine, katerih mesečne podatke priskrbi v 45 dneh po koncu obdobja.
- Ministrstvo za finance RS priskrbi letni podatek o davku na dobiček gospodarskih družb v 14 mesecih po koncu obračunskega leta.
- Vir podatkov o fiskalnih obremenitvah v Evropski uniji je Eurostatova publikacija Statistics in Focus, št. 24/2005.

METHODOLOGICAL EXPLANATIONS**Purpose of the survey**

This issue of Rapid Reports presents the fiscal burden of taxable persons by taxes and social contributions, according to standards of the European System of Accounts 1995 (ESA 1995).

Description of tables

Table 1 shows the primary structure of fiscal burden by taxes and social contributions.

Table 2 shows the fiscal burden category broken down by the receiving sectors, i.e. General Government and Rest of the world. The presented data on the Rest of the world sector (subsector Institutions of the European Union) are a novelty, owing to the fact that Slovenia became an equal member of the European Union in 2004, and is as part of this Community obliged to fulfil financial commitments to the EU budget. The receipts of EU Institutions comprise Import duties, Agriculture levies and Value Added Tax (VAT) contributions.

In Table 3 all main types of taxes and social contributions are shown according to ESA 1995 standards by each year, nominally and as a share of GDP.

Table 4 gives detailed information of all main types of taxes and social contributions for 2004, by the receiving sectors, as they appear in the standard ESA 1995 reporting table to the European Commission.

In Table 5 the detailed breakdown of national taxes and social contributions is shown in a time series for the period from 2000 to 2004. Some elemental taxes and social contributions are grouped into one category in order to achieve a still acceptable size of the table. This concerns especially the social contributions types of levies (i.e. social contributions for employment, for maternity leave, for health insurance, and for pension and disability insurance).

Data sources

The following data sources were used:

- Monthly report on payments of all public revenues (B-2 report) prepared by the Public Payments Administration of the Republic of Slovenia, which collects and processes monthly payments of all public revenues, separately by the receiving subsectors. These data are provided to the Statistical Office within 10 days after the end of the month.
- Monthly report on net position of Slovenian budget to EU budget by the Ministry of Finance of the Republic of Slovenia. These data are provided to the Statistical Office within 10 days after the end of the month.
- The Tax Administration provides quarterly data on value added tax 65 days after the end of the period.
- The Customs Administration provides customs declarations containing data on monthly import duties and VAT from imports. Data are available 45 days after the end of the period.
- The Customs Administration provides also monthly data on excises 45 days after the end of the period.
- The Ministry of Finance provides yearly data on tax on profits of corporations approximately 14 months after the end of the fiscal year.
- The data source on fiscal burden in the European Union is Eurostat's publication Statistics in Focus, No. 24/2005.



Definicije in pojasnila

Kategorije davkov in prispevkov za socialno varnost so v nacionalnih računih lahko zajete po načelu obračunane vrednosti (knjiženje v času nastanka dogodka, katerega posledica je plačilo), čistega denarnega toka (knjiženje v času izvedbe plačila za nastali dogodek) ali po načelu časovne prilagoditve denarnega toka (znesek plačila se prenese v čas, ko je dogodek nastal). Način zajemanja davkov in prispevkov v tej publikaciji je naveden pri opisu posamezne vrste davka oziroma prispevka.

V skladu z ESR 1995 se davki delijo na davke na proizvodnjo in uvoz (D.2), tekoče davke na dohodke in premoženje (D.5) in na davke na kapital (D.91). Davki na proizvodnjo in uvoz (D.2) se nadalje delijo na davke na proizvode (D.21) in na druge davke na proizvodnjo (D.29). Tekoči davki na dohodke in premoženje (D.5) pa se nadalje delijo na davke na dohodke (D.51) in na druge tekoče davke (D.59). Prispevki za socialno varnost (D.61) pa so razdeljeni na dejanske prispevke (D.611) in na pripisane prispevke za socialno varnost (D.612).

Davki na proizvode (D.21) so davki, ki se plačujejo na enoto posameznega proizvedenega ali menjanega blaga ali storitve. Davek je lahko obračunan z denarnim zneskom na količinsko enoto blaga ali storitve, ali kot določen odstotek cene na enoto (ad valorem). Med davki na proizvode ločimo tri glavne skupine davkov, to so davki tipa DDV (D.211), davki in dajatve na uvoz razen DDV (D.212) ter davki na proizvode razen DDV in uvoznih davkov (D.214).

Davki tipa DDV (D.211) so davki na blago ali storitve, ki jih podjetja zbirajo v stopnjah in ki na koncu bremenijo končne kupce, in zajemajo poleg DDV tudi druge odbitne davke, zaračunane po podobnih pravilih, kot veljajo za DDV.

Po slovenski zakonodaji je DDV kot obračunska kategorija enak vrednosti davka, ki se obračunava pri uvozu po carinskih deklaracijah, in neto obveznosti oziroma plačilu davčnih zavezancev v sistemu davka na dodano vrednost v obračunskem obdobju. Obračunana vrednost DDV je zmanjšana za negativno kompenzacijo kmetov v sistemu pavšalnega nadomestila DDV. V sistem pavšalnega nadomestila spadajo kmetje, ki pri dobavi blaga in storitev kupcem zahtevajo pavšalno nadomestilo v višini 4 % odkupne vrednosti. Ta znesek DDV kmetje v celoti zadržijo, saj niso davčni zavezanci za DDV in nimajo pravice do odbitka vstopnega DDV, ki ga plačajo na strani svojih nabav. Razlika med zneskom pavšalnega nadomestila kmetom in zneskom DDV, ki bi ga kmetje lahko odbili, če bi bili v standardnem sistemu DDV, je negativna kompenzacija. Negativna kompenzacija se izračuna kot 4-odstotna kompenzacija kmetom na prodane proizvode davčnim zavezancem za DDV, zmanjšana za znesek DDV plačan na strani nabav inputov in povečana za znesek DDV, ki je bil apliciran na znesek končne potrošnje na kmetijah in neposredne prodaje končnim potrošnikom.

Davki na dajatve in uvoz razen DDV (D.212) obsegajo obvezna plačila razen DDV, s katerimi država ali EU obdavčuje uvoženo blago in storitve in omogoča njihovo prosto kroženje na določenem ekonomskem področju od nerezidenčnih k rezidenčnim enotam. V to skupino davkov spadajo uvozne dajatve, dajatve na uvožene kmetijske proizvode, trošarine, splošni prodajni davki, davki na posebne storitve in dobički javnih podjetij na uvozni monopol.

Davki na proizvode razen DDV in uvoznih davkov (D.214) obsegajo davke na blago in storitve, ki postanejo obveznost kot posledica proizvodnje, izvoza, prodaje, transferja, najema ali dobave teh proizvodov ali storitev ali kot posledica njihove porabe za lastno potrošnjo ali lastne investicije. Ta postavka vključuje trošarine in davke na potrošnjo, kolkovino, davke na finančne in kapitalske transakcije, davke na registracijo vozil, davke na igre na srečo, davke na zavarovalne premije,

Definitions and explanations

In national accounts, the categories of taxes and social contributions can be recorded according to accrual basis (recording when the event, which results in payment, took place), pure cash basis (recording when the payment took place) or time adjusted cash basis (the amount paid is shifted to the time when the event took place). In this issue, the methods of data acquisition are indicated at the description of each kind of tax or social contribution.

According to ESA 1995, taxes are divided into Taxes on production and imports (D.2), Current taxes on income, wealth, etc. (D.5) and Capital taxes (D.91). Taxes on production and imports (D.2) are further divided into Taxes on products (D.21) and Other taxes on production (D.29). Current Taxes on income and wealth (D.5) are divided into Taxes on income (D.51) and Other current taxes (D.59). Social contributions (D.61) are divided into Actual social contributions (D.611) and Imputed social contributions (D.612).

Taxes on Products (D.21) are taxes that are payable per unit of a certain product or service produced or transacted. The tax may be a specific amount of money per unit of quantity of a product, or it may be calculated as a specified percentage of the price per unit (ad valorem). Taxes on products comprise three major groups of taxes, VAT type taxes (D.211), Taxes and duties on imports excluding VAT (D.212) and Taxes on products except VAT and import taxes (D.214).

VAT type taxes (D.211) are taxes on goods or services collected in stages by enterprises and which are ultimately charged in full to the final purchasers. They comprise also other deductible taxes besides VAT and use similar methods of calculation as VAT.

According to the Slovenian legislation VAT, as an accrual category, equals to the tax due at imports according to customs declarations and net payments due in the period by units in the system of value added tax. Accrual value added tax is reduced by negative compensation of agriculture activity of farmers within the flat-rate system. Farmers as taxable persons are due to claim a 4% flat-rate compensation for sold goods or services, produced on their own as an addition to the buying-in price. Farmers withhold the flat-rate amount as a compensation instead of claiming the difference between invoiced and deductible VAT, like they would normally do, if they were registered as standard VAT taxable persons. The amount of compensation is usually lower than the mentioned standard difference amount. Therefore, the compensation is called negative or under-compensation. Negative compensation equals the value of a 4% flat-rate compensation of goods and services sold to VAT taxable persons in the accounting period, reduced for the amount of VAT paid at purchase of their inputs and increased for the amount of VAT, which was applied on value of own-account production for final consumption of farmers and direct sales to households final consumption.

Taxes and duties on imports excluding VAT (D.212) according to ESA 1995 comprise compulsory payments levied by the general government or the Institutions of the European Union on imported goods, excluding VAT, in order to release them to free circulation on the economic territory from non-resident to resident units. They include the following: import duties, levies on imported agricultural products, excises, general sales taxes, taxes on special services, profits of import monopolies.

Taxes on products except VAT and import taxes (D.214) consist of taxes on goods and services that become payable as a result of the production, export, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation. This item includes excise duties and consumption taxes, stamp taxes, taxes on financial and capital transactions, car registration taxes, taxes on lotteries, gambling and betting, taxes on insurance premiums,

druge davke na določene storitve (hotelske, transportne, komunikacijske, oglaševalske idr.), splošne prodajne ali prometne davke in dobičke fiskalnih monopolov ter izvozne dajatve.

Drugi davki na proizvodnjo (D.29) obsegajo vse davke, ki bremenijo podjetja zaradi njihovega ukvarjanja s proizvodnjo, ne glede na količino ali vrednost proizvedenega ali prodanega blaga in storitev. Ti davki zajemajo zlasti davke na lastništvo in uporabo zemljišč, zgradb in drugih objektov, davke na uporabo osnovnih sredstev, davke na plačilno listo, davke na mednarodne transakcije, davke za pridobitev poslovnih in profesionalnih licenc, davke na onesnaževanje in negativno kompenzacijo kmetom v sistemu pavšalnega nadomestila DDV.

Podatki o DDV, trošarinah in uvoznih dajatvah so zajeti po načelu obračunane vrednosti, podatki o ostalih davkih so zajeti po načelu čistega denarnega toka oz. v trenutku plačila razen določenih davkov, ki so zajeti po načelu enomesečne časovne prilagoditve denarnega toka. V skupino slednjih spadajo davki od novih motornih vozil, davki na promet rabljenih motornih vozil, davki od prometa zavarovalnih storitev, davki od posebnih in klasičnih iger na srečo in davki na izplačane plače.

Davki na dohodke (D.51) obsegajo davke na dohodke, dobičke in kapitalske dobičke. Najpomembnejši med njimi so davki na dohodke posameznika ali gospodinjstva oz. dohodnina. Skupino dopolnjujejo še davki na dohodke ali dobičke gospodarskih družb, davki na dobičke iz lastnine in davki na dobičke pri igrah na srečo. Pri zajemanju podatkov o dohodnini se upoštevajo sprotne mesečne akontacijska vplačila po načelu enomesečne časovne prilagoditve, poračun dohodnine, katerih plačila se začnejo približno v juniju naslednjega leta, pa po načelu 5-mesečne časovne prilagoditve denarnega toka. Letni podatek o davku na dobiček gospodarskih družb se knjiži po načelu obračunane vrednosti. Preostali po deležu manj zastopani davki na dohodke so zajeti po načelu čistega denarnega toka.

Drugi tekoči davki (D.59) zajemajo tekoče davke na kapital, to so davki na lastništvo ali uporabo zemljišč in zgradb ter tekoči davki na neto premoženje in druga sredstva; plačila gospodinjstev za dovoljenja za lastništvo ali uporabo vozil, čolnov ali letal in ostala dovoljenja, kot so vozniška, pilotska, radijska, za strelno orožje itd. Vsi davki se zajemajo po načelu čistega denarnega toka.

Davki na kapital (D.91) obsegajo občasno, v nerednih intervalih plačljive davke na vrednost premoženja v lasti ali na vrednost premoženja, katerega lastništvo je preneseno z enega subjekta na drugega zaradi obdaritve, dedovanja ipd. V to kategorijo spadajo davki na dediščine in darila, davki na bilančno vsoto bank in hranilnic ter odškodnina za spremembo namembnosti kmetijskega zemljišča in gozda. Vsi davki so zajeti po načelu čistega denarnega toka.

Dejanski prispevki za socialno varnost (D.611) obsegajo prispevke, ki se vplačujejo v različne sheme socialne varnosti z namenom lajšati upravičencu bremena v primeru nastanka zavarovalnega primera (bolezni, starosti, nezaposlenosti itd.). Podatki so v viru prikazani ločeno po vrsti zavarovanja, za katero se plačujejo prispevki (prispevki za zaposlovanje, prispevki za starševsko varstvo, prispevki za zdravstveno zavarovanje, prispevki za pokojninsko in invalidsko zavarovanje) in po statusu vplačevalca (prispevki delodajalcev, delojemalcev, samozaposlenih in nezaposlenih oseb). Plačila prispevkov so zajeta po načelu enomesečne časovne prilagoditve denarnega toka, popravljena za koeficient, ki odraža delež obračunanih in neplačanih prispevkov v celotnih prispevkih za socialno varnost.

Pripisani prispevki za socialno varnost (D.612) predstavljajo protipostavko nadomestilom plač za čas odsotnosti z dela zaradi bolezni, nesreč ipd., ki jih izplačuje delodajalec neposredno v dobro svojim delojemalcem. Ta nadomestila niso pogojena s plačili dejanskih prispevkov delodajalca v sklad za socialno varnost delojemalca. Podatki

other taxes on specific services as hotels and lodging, transportation, communication or advertising, general sales or turnover taxes and profits of fiscal monopolies and export duties.

Other taxes on production (D.29) consist of all taxes that are incurred on enterprises as a result of engaging in production, irrespective of the quantity or value of the goods and services produced or sold. Other taxes on production include the following: taxes on the ownership or use of land and buildings, taxes on the use of fixed assets, payroll taxes, taxes on international transactions, taxes to obtain business or professional licences, taxes on the pollution and under-compensation of VAT resulting from the flat rate system.

Data on VAT, excises and import duties are recorded according to the accrual principle, while data on other taxes are recorded on cash basis, except some types of taxes, which are recorded according to the one-month time adjusted cash method. These are: tax on purchasing of new cars, tax on transaction of old cars, taxes on insurance services, taxes on special and classical gambling and payroll taxes.

Taxes on income (D.51) consist of taxes on incomes, profits and capital gains received by individuals, households and enterprises. The most important of them is Tax on individual or household income. There are also Taxes on income or profits of corporations, taxes on holding gains and taxes on winnings from lottery or gambling. Taxes on individual income comprise data entry from current monthly prepayments, which are recorded according to the one-month time adjusted cash principle. Annual settlements which start to be paid in June of the year t+1 are recorded according to the 5-months time adjusted cash principle. Yearly data on tax on corporate profits are recorded according to the accrual principle. Other taxes of minor importance are recorded according to the pure cash approach.

Other current taxes (D.59) consist of Current taxes on capital, which consist of taxes that are payable on the ownership or use of land or buildings by owners, and Current taxes on net wealth and on other assets; payments of households for licences to own or use vehicles, boats or aircraft or for other licences, as driving, pilot, radio or firearms, etc. All taxes are recorded according to the pure cash approach.

Capital taxes (D.91) consist of taxes levied at irregular and very infrequent intervals on the values of the assets owned or on the values of assets transferred between institutional units as a result of legacies, gifts inter-vivos, etc. This category consists namely of the Inheritance and gifts tax, Tax on bank's capital and Tax on the change of land use. All taxes are recorded according to the pure cash approach.

Actual social contributions (D.611) include social contributions paid into social schemes intended to relieve eligible persons from the financial burden in the case of sickness, old age, unemployment, etc. Data in the source are shown separately by type of insurance (social contributions for employment, social contributions for maternity leave insurance, social contributions for health insurance, social contributions for pension and disability insurance) and by tax payer (employers, employees, self-employed and unemployed persons). Payments of actual social contributions are recorded according to the one-month time adjusted cash approach. The data are adjusted by the coefficient reflecting the share of assessed but unpaid social contributions in the total amount of social contributions.

Imputed social contributions (D.612) represent the counterpart to social benefits paid directly by employers to their employees in the case of sickness, accidents, etc. These benefits are not conditioned on employers' actual social contributions into the social security fund. Data are estimated according to the 2000 Labour Cost Survey.

so ocenjeni z metodo ekstrapolacije na podlagi Ankete o stroških dela iz leta 2000.

Kapitalski transferji države drugim sektorjem na osnovi obračunanih, toda neizterljivih zneskov (D.995) so kategorija, ki se uporabi kot protipostavka zneskom, ki so bili z davčnimi deklaracijami obračunani, vendar zaradi različnih razlogov ne bodo nikoli izterjani.

Capital transfers from the general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (D.995) is the category used as a counterpart to amounts assessed by tax declarations which are, due to different reasons, not going to be collected.

KOMENTAR

Skupne obremenitve z davki in prispevki za socialno varnost, v deležu BDP, so se po letu 1995 precej zmanjšale, po letu 1997 pa so začele (z manjšimi odstopanji) spet počasi naraščati. Glavni razlog postopnega zniževanja fiskalnih obremenitev, merjenih v % od BDP, je bilo zmanjševanje prispevkov za socialno varnost delodajalcev in delojemalcev ter zmanjševanje carin in ostalih uvoznih dajatev. Hkrati so se stalno povečevali DDV, davki na izplačane plače ter davki na dohodke gospodinjstev in dobičke gospodarskih družb.

Posledično se je spremenila osnovna sestava fiskalnih obremenitev, tako da se je delež davkov povečal, delež prispevkov za socialno varnost pa zmanjšal. Temu ustrezno se spreminja tudi sestava prihodkov po podsektorjih države. Deleža prihodkov centralne in lokalne države se počasi povečujeta, delež skladov socialne varnosti pa se vztrajno zmanjšuje.

V letih 2000 do 2004 so se med davki na proizvode najbolj povečevali davki na nepremičnine za fizične osebe, davki na nova motorna vozila, davki od posebnih iger na srečo, davki na izplačane plače, turistične takse ter vodna povračila. V prihodnjem obdobju pričakujemo ratifikacijo zakona o postopnem zmanjšanju in končni ukinitvi davka na izplačane plače ter povečanje okoljskih dajatev, namenjenih za zmanjšanje globalnih podnebnih sprememb.

COMMENT

The total fiscal burden by taxes and social contributions, as a share of GDP, decreased considerably after 1995. After 1997 it started to slowly increase again with some minor deviations. The main reasons for the gradual decreasing of the fiscal burden, measured as a % of GDP, were reduction of social contributions of employers and employees and reduction of customs and other import duties. At the same time VAT, payroll tax and taxes on income of households and corporate income tax were constantly increasing.

Consequently, the main structure of the fiscal burden has changed, so that there is an increase in the share of taxes and decrease in the share of social contributions. Regarding this fact, the structure of the receiving subsectors of general government has been changed. An increase of the share of central and local government revenues and persistent decrease of the share of social security funds revenues were recorded.

From 2000 to 2004 there were several taxes on products which were constantly increasing, such as taxes on sale of immovable property from individuals, taxes on sales of new motor vehicles, taxes on special gambling, payroll tax, sojourn tax and charges on the use of water. In the coming years the ratification of the law which will gradually decrease and finally abolish the payroll tax is to be expected. On the other hand, we could anticipate more environmental taxes in favour of reducing global climate changes.

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