



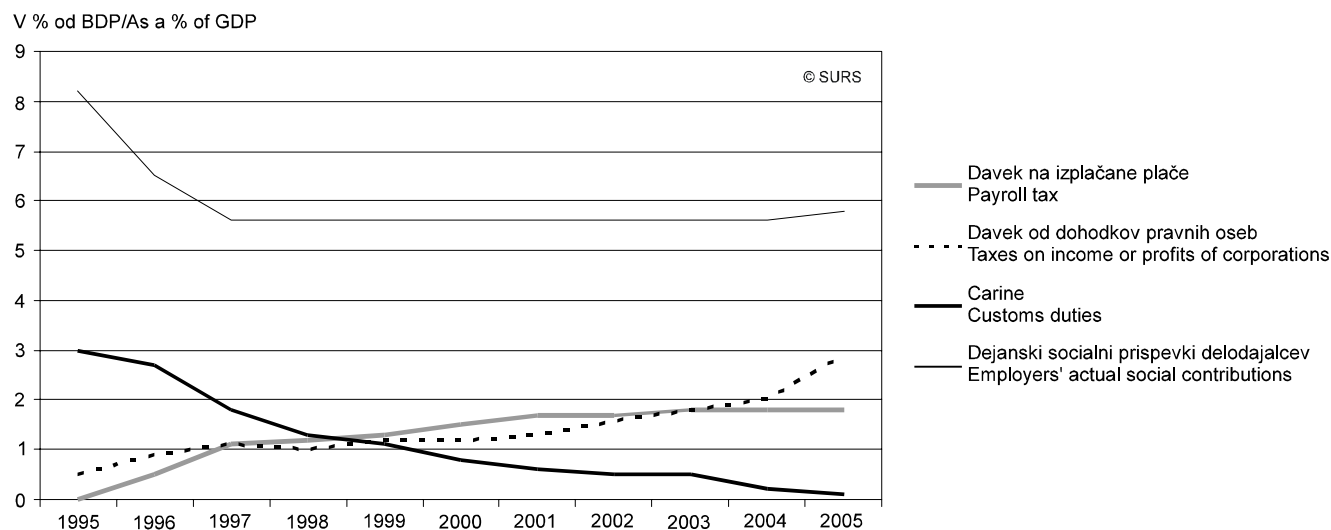
OBREMENITVE Z DAVKI IN PRISPEVKI ZA SOCIALNO VARNOST, SLOVENIJA, 1995-2005

FISCAL BURDEN OF TAXABLE PERSONS BY TAXES AND SOCIAL CONTRIBUTIONS, SLOVENIA, 1995-2005

- ▶ Delež davčnih prihodkov v BDP se je v letu 2005 še povečeval in v primerjavi z letom 2004 se je povečal za 0,8 odstotne točke.
- ▶ V okviru celotnih obremenitev z davki in prispevki za socialno varnost se strukturni delež davčnih prihodkov v obdobju po letu 2001 vztrajno povečuje, hkrati pa se delež prispevkov za socialno varnost zmanjšuje. Prispevki za socialno varnost v deležu BDP že nekaj let zapored ostajajo na približno enaki ravni.
- ▶ Po vstopu Slovenije v Evropsko unijo v letu 2004 so se začela odvajati plačila lastnih sredstev v proračun EU. Znesek, ki je bil v letu 2005 vplačan v proračun Evropske unije, je znašal 0,7 % celotnih obremenitev z davki in prispevki za socialno varnost.
- ▶ Največjo rast, merjeno v odstotkih od BDP, smo v letu 2005 zabeležili pri davku od dohodkov pravnih oseb; ta je povzročila tudi večjo rast celotnih davčnih prihodkov, merjeno v deležu BDP. Večletno rast med davčnimi prihodki opazimo tudi pri davku na dodano vrednost; rast davka na izplačane plače pa se po spremembi zakonodaje umirja in v prihodnjih letih lahko pričakujemo njegovo zmanjšanje.
- ▶ V okviru celotnih obremenitev z davki in prispevki za socialno varnost je imela Slovenija v letu 2005 v primerjavi s povprečjem v EU-25 za nekaj več kot 3 odstotne točke več prihodkov iz naslova socialnih prispevkov (D.61), za nekaj več kot 10 odstotnih točk manj tekočih davkov od dohodkov in premoženja (D.5) in za skoraj 7 odstotnih točk več davkov na proizvodnjo in uvoz (D.2).
- ▶ In 2005 the upward trend of fiscal revenues in GDP continued, namely by 0.8 of a percentage point over 2004.
- ▶ Within the framework of total fiscal burden, there is on-going growth of structural share of fiscal revenues from 2001 on. At the same time, the share of social contributions is diminishing. Social contributions as a share of GDP remain almost at the same level as in the previous years.
- ▶ After the accession of Slovenia to the EU in 2004, Slovenia is obliged to yield payments of own resources to the Community budget. The share of those payments in 2005 amounted to 0.7% of total revenues from fiscal burden.
- ▶ The largest growth as a percentage of GDP in 2005 was recorded for Tax on income or profits of corporations, whose impact is monitored, also per larger growth of the entire fiscal burden as a share of GDP. Multi-annual growth is also registered by Value added tax, while Payroll tax is stabilizing due to the changes in legislation, which will gradually diminish the tax over the next years.
- ▶ In the framework of total fiscal burden in 2005, in view of the EU-25 average, Slovenia recorded slightly more than 3 percentage points more receivables in Social contributions (D.61). Receivables in Current taxes on income and wealth (D.5) were lower by just over 10 p.p., whereas receivables in Taxes on production and imports (D.2) were higher by almost 7 p.p.

Slika 1: Davki in prispevki za socialno varnost, Slovenija, 1995-2005

Chart 1: Taxes and social contributions, Slovenia, 1995-2005



**1. Obremenitve z davki in prispevki za socialno varnost, Slovenija, 1995–2005**

Fiscal burdens, Slovenia, 1995-2005

	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	1995
1996	1091700	656922	434778	100,0	60,2	39,8	39,4	23,7	15,7	1996
1997	1207698	737437	470261	100,0	61,1	38,9	38,4	23,4	14,9	1997
1998	1367385	843134	524251	100,0	61,7	38,3	39,1	24,1	15,0	1998
1999	1548951	969635	579316	100,0	62,6	37,4	39,5	24,7	14,8	1999
2000	1672435	1028960	643475	100,0	61,5	38,5	38,9	23,9	15,0	2000
2001	1881346	1149693	731653	100,0	61,1	38,9	39,2	24,0	15,2	2001
2002	2120897	1313863	807033	100,0	61,9	38,1	39,6	24,5	15,1	2002
2003	2315099	1443462	871636	100,0	62,3	37,7	39,8	24,8	15,0	2003
2004	2505246	1563335	941911	100,0	62,4	37,6	39,9	24,9	15,0	2004
2005	2699606	1700196	999410	100,0	63,0	37,0	40,8	25,7	15,1	2005

**2. Razporeditev davkov in prispevkov za socialno varnost po sektorjih prejemnikov, Slovenija, 1995–2005**

Tax and social contribution receipts by receiving sector, Slovenia, 1995-2005

	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	1091700	594880	72504	424317	-
1997	1207698	666780	81738	459180	-
1998	1367385	765327	89870	512188	-
1999	1548951	872366	110438	566146	-
2000	1672435	922425	124704	625306	-
2001	1881346	1027442	143128	710776	-
2002	2120897	1175909	161298	783690	-
2003	2315099	1288785	179960	846353	-
2004	2505246	1385034	194349	914877	10987
2005	2699606	1502842	207097	970841	18826
	Struktura (%) / Structure (%)				
1995	100,0	51,8	6,4	41,9	-
1996	100,0	54,5	6,6	38,9	-
1997	100,0	55,2	6,8	38,0	-
1998	100,0	56,0	6,6	37,5	-
1999	100,0	56,3	7,1	36,6	-
2000	100,0	55,2	7,5	37,4	-
2001	100,0	54,6	7,6	37,8	-
2002	100,0	55,4	7,6	37,0	-
2003	100,0	55,7	7,8	36,6	-
2004	100,0	55,3	7,8	36,5	0,4
2005	100,0	55,7	7,7	36,0	0,7

- Ni pojava. / No occurrence of event



**3. Obremenitve z davki in prispevki za socialno varnost po vrstah dajatev, Slovenija, 1995–2005**  
Fiscal burden by type, Slovenia, 1995-2005

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	
mio SIT												
<b>Davki in socialni prispevki</b>	<b>975570</b>	<b>1091700</b>	<b>1207698</b>	<b>1367385</b>	<b>1548951</b>	<b>1672435</b>	<b>1881346</b>	<b>2120897</b>	<b>2315099</b>	<b>2505246</b>	<b>2699606</b>	<b>Taxes and social contributions</b>
<b>Davki</b>	<b>553038</b>	<b>656922</b>	<b>737437</b>	<b>843134</b>	<b>969635</b>	<b>1028960</b>	<b>1149693</b>	<b>1313863</b>	<b>1443462</b>	<b>1563335</b>	<b>1700196</b>	<b>Taxes</b>
<b>D.2 Davki na proizvodnjo in uvoz</b>	<b>381602</b>	<b>446316</b>	<b>495829</b>	<b>574314</b>	<b>668359</b>	<b>700668</b>	<b>771895</b>	<b>878945</b>	<b>963120</b>	<b>1027736</b>	<b>1084897</b>	<b>D.2 Taxes on production and imports</b>
D.21 Davki na proizvode in storitve	369084	418401	442770	506634	587951	597109	646009	737786	794799	843679	886131	D.21 Taxes on products
Od tega: davek na dodano vrednost (DDV)	-	-	-	-	192088	383150	411640	474839	512415	554003	592545	of which: value added tax (VAT)
carine	73257	73804	56575	45313	42996	36089	27364	29292	30266	15166	8141	import duties
D.29 Drugi davki na proizvodnjo	12518	27915	53059	67680	80408	103559	125886	141158	168321	184057	198766	D.29 Other taxes on production
Od tega: davek na izplačane plače	814	14998	34092	42210	51641	65135	80560	90185	104019	113843	119972	of which: payroll tax
<b>D.5 Tekoči davki na dohodek, premoženje</b>	<b>169450</b>	<b>209049</b>	<b>239752</b>	<b>261490</b>	<b>294578</b>	<b>324407</b>	<b>372378</b>	<b>430530</b>	<b>478996</b>	<b>531845</b>	<b>613385</b>	<b>D.5 Current taxes on income, wealth, etc.</b>
Od tega: davki na dohodke gospodinjstev	144737	169475	191293	201378	224817	248919	284433	316406	344373	372823	394733	of which: taxes on individual or household income
davek od dohodkov pravnih oseb	12893	25893	33283	35860	46932	51685	62553	86948	104741	125306	190397	taxes on income or profits of corporations
<b>D.91 Davki na kapital</b>	<b>1986</b>	<b>1557</b>	<b>1856</b>	<b>7330</b>	<b>6698</b>	<b>3885</b>	<b>5420</b>	<b>4389</b>	<b>1346</b>	<b>3755</b>	<b>1913</b>	<b>D.91 Capital taxes</b>
<b>D.61 Prispevki za socialno varnost</b>	<b>422532</b>	<b>434778</b>	<b>470261</b>	<b>524251</b>	<b>579316</b>	<b>643475</b>	<b>731653</b>	<b>807033</b>	<b>871636</b>	<b>941911</b>	<b>999410</b>	<b>D.61 Social contributions</b>
<b>D.611 Dejanski prispevki za socialno varnost</b>	<b>415608</b>	<b>427127</b>	<b>461771</b>	<b>515047</b>	<b>569321</b>	<b>631765</b>	<b>718002</b>	<b>791748</b>	<b>855028</b>	<b>924190</b>	<b>980618</b>	<b>D.611 Actual social contributions</b>
D.6111 Delodajalci	197413	178745	177769	196252	217704	242575	270857	300879	324946	349248	382026	D.6111 Employers
D.6112 Zaposleni	199238	223293	251635	278678	311140	346822	382594	420408	449969	484228	514528	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	18957	25089	32367	40117	40477	42368	64550	70461	80114	90714	84064	D.6113 Self- and non-employed persons
<b>D.612 Pripisani prispevki za socialno varnost</b>	<b>6924</b>	<b>7651</b>	<b>8490</b>	<b>9204</b>	<b>9995</b>	<b>11709</b>	<b>13651</b>	<b>15286</b>	<b>16608</b>	<b>17722</b>	<b>18792</b>	<b>D.612 Imputed social contributions</b>
<b>V % od BDP / As a % of GDP</b>												
<b>Davki in socialni prispevki</b>	<b>40,6</b>	<b>39,4</b>	<b>38,4</b>	<b>39,1</b>	<b>39,5</b>	<b>38,9</b>	<b>39,2</b>	<b>39,6</b>	<b>39,8</b>	<b>39,9</b>	<b>40,8</b>	<b>Taxes and social contributions</b>
<b>Davki</b>	<b>23,0</b>	<b>23,7</b>	<b>23,4</b>	<b>24,1</b>	<b>24,7</b>	<b>23,9</b>	<b>24,0</b>	<b>24,5</b>	<b>24,8</b>	<b>24,9</b>	<b>25,7</b>	<b>Taxes</b>
<b>D.2 Davki na proizvodnjo in uvoz</b>	<b>15,9</b>	<b>16,1</b>	<b>15,7</b>	<b>16,4</b>	<b>17,1</b>	<b>16,3</b>	<b>16,1</b>	<b>16,4</b>	<b>16,6</b>	<b>16,4</b>	<b>16,4</b>	<b>D.2 Taxes on production and imports</b>
D.21 Davki na proizvode in storitve	15,3	15,1	14,1	14,5	15,0	13,9	13,5	13,8	13,7	13,5	13,4	D.21 Taxes on products
Od tega: davek na dodano vrednost (DDV)	-	-	-	-	4,9	8,9	8,6	8,9	8,8	8,8	9,0	of which: value added tax
carine	3,0	2,7	1,8	1,3	1,1	0,8	0,6	0,5	0,5	0,2	0,1	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	3,0	D.29 Other taxes on production
Od tega: davek na izplačane plače	0,0	0,5	1,1	1,2	1,3	1,5	1,7	1,7	1,8	1,8	1,8	of which: payroll tax
<b>D.5 Tekoči davki na dohodek, premoženje</b>	<b>7,0</b>	<b>7,5</b>	<b>7,6</b>	<b>7,5</b>	<b>7,5</b>	<b>7,5</b>	<b>7,8</b>	<b>8,0</b>	<b>8,2</b>	<b>8,5</b>	<b>9,3</b>	<b>D.5 Current taxes on income, wealth, etc.</b>
Od tega: davki na dohodke gospodinjstev	6,0	6,1	6,1	5,8	5,7	5,8	5,9	5,9	5,9	5,9	6,0	of which: taxes on individual or household income
davek od dohodkov pravnih oseb	0,5	0,9	1,1	1,0	1,2	1,2	1,3	1,6	1,8	2,0	2,9	of which: taxes on income or profits of corporations
<b>D.91 Davki na kapital</b>	<b>0,1</b>	<b>0,1</b>	<b>0,1</b>	<b>0,2</b>	<b>0,2</b>	<b>0,1</b>	<b>0,1</b>	<b>0,1</b>	<b>0,0</b>	<b>0,1</b>	<b>0,0</b>	<b>D.91 Capital taxes</b>
<b>D.61 Prispevki za socialno varnost</b>	<b>17,6</b>	<b>15,7</b>	<b>14,9</b>	<b>15,0</b>	<b>14,8</b>	<b>15,0</b>	<b>15,2</b>	<b>15,1</b>	<b>15,0</b>	<b>15,0</b>	<b>15,1</b>	<b>D.61 Social contributions</b>
<b>D.611 Dejanski prispevki za socialno varnost</b>	<b>17,3</b>	<b>15,4</b>	<b>14,7</b>	<b>14,7</b>	<b>14,5</b>	<b>14,7</b>	<b>15,0</b>	<b>14,8</b>	<b>14,7</b>	<b>14,7</b>	<b>14,8</b>	<b>D.611 Actual social contributions</b>
D.6111 Delodajalci	8,2	6,5	5,6	5,6	5,6	5,6	5,6	5,6	5,6	5,6	5,8	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	7,8	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	1,3	D.6113 Self- and non-employed persons
<b>D.612 Pripisani prispevki za socialno varnost</b>	<b>0,3</b>	<b>0,3</b>	<b>0,3</b>	<b>0,3</b>	<b>0,3</b>	<b>0,3</b>	<b>0,3</b>	<b>0,3</b>	<b>0,3</b>	<b>0,3</b>	<b>0,3</b>	<b>D.612 Imputed social contributions</b>

- Ni pojava. / No occurrence of event



## 4. Razporeditev davkov in prispevkov za socialno varnost po vrstah dajatev in po sektorjih prejemnikih, Slovenija, 2005

Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2005

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Naziv transakcije	Država	Centralna država	Lokalna država	Skladi socialne varnosti	Institucije EU	Skupaj Total	Transaction Label
	General government	Central government	Local government	Social security funds	Institutions of the EU		
	S.13	S.1311	S.1313	S.1314	S.212	S.13+S.212	
<b>D.2 DAVKI NA PROIZVODNJO IN UVOZ</b>	<b>1066071</b>	<b>1006635</b>	<b>59436</b>	<b>0</b>	<b>18826</b>	<b>1084897</b>	<b>D.2 TAXES ON PRODUCTION AND IMPORTS</b>
<b>D.21 Davki na proizvode</b>	<b>867305</b>	<b>856342</b>	<b>10963</b>	<b>0</b>	<b>18826</b>	<b>886131</b>	<b>D.21 Taxes on products</b>
Davek na dodano vrednost (DDV)	582020	582020	0	0	10525	592545	Value added type taxes
Davki in dajatve na uvoz, razen DDV	2407	2407	0	0	8155	10562	Taxes and duties on imports excluding VAT
Uvozne dajatve	0	0	0	0	8141	8141	Import duties
Davki na uvoz, razen DDV in uvoznih dajatev	2407	2407	0	0	14	2421	Taxes on imports, excluding VAT and import duties
Dajatve na uvožene kmetijske proizvode	0	0	0	0	14	14	Levies on imported agricultural products
Denarna nadomestila ob uvozu	-	-	-	-	-	-	Monetary compensatory amounts on imports
Trošarine	2407	2407	0	0	0	2407	Excise duties
Splošni prometni davki	0	0	0	0	0	0	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	282878	271915	10963	0	146	283024	Taxes on products, except VAT and import taxes
Trošarine in davki na potrošnja	227121	227121	0	0	146	227268	Excise duties and consumption taxes
Kolkovina na prodajo določenih proizvodov	-	-	-	-	-	-	Stamp taxes
Davki na finančne in kapitalske transakcije	9480	0	9480	0	0	9480	Taxes on financial and capital transactions
Davki ob registraciji avtomobilov	10592	10592	0	0	0	10592	Car registration taxes
Davki na zabavo	-	-	-	-	-	-	Taxes on entertainment
Davki na igre na srečo	14141	14070	71	0	0	14141	Taxes on lotteries, gambling and betting
Davki na zavarovalne premije	12840	12840	0	0	0	12840	Taxes on insurance premiums
Drugi davki na določene storitve	1413	0	1413	0	0	1413	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	7292	7292	0	0	0	7292	Other taxes on products n.e.c.
<b>D.29 Drugi davki na proizvodnjo</b>	<b>198766</b>	<b>150293</b>	<b>48473</b>	<b>0</b>	<b>0</b>	<b>198766</b>	<b>D.29 Other taxes on production</b>
Davki na lastništvo/uporabo zemljišč, zgradb v proizvodnji	28508	0	28508	0	0	28508	Taxes on land, buildings or other structures
Davki na uporabo osnovnih sredstev v proizvodnji	5053	5053	0	0	0	5053	Taxes on the use of fixed assets
Davki na plače in plačilno listo	119972	119972	0	0	0	119972	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	24160	12633	11527	0	0	24160	Taxes on pollution
Pavšalna nadomestila DDV	3877	3877	0	0	0	3877	Under-compensation of VAT (flat rate system)
Drugi davki na proizvodnjo	17197	8759	8438	0	0	17197	Other taxes on production n.e.c.
<b>D.5 TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.</b>	<b>613385</b>	<b>472720</b>	<b>140665</b>	<b>0</b>	<b>0</b>	<b>613385</b>	<b>D.5 CURRENT TAXES ON INCOME, WEALTH, ETC.</b>
<b>D.51 Davki na dohodek</b>	<b>592338</b>	<b>452934</b>	<b>139404</b>	<b>0</b>	<b>0</b>	<b>592338</b>	<b>D.51 Taxes on income</b>
Davki na dohodek posameznikov ali gospodinjstev	394733	256573	138159	0	0	394733	Taxes on individual or household income
Davki na dohodek ali dobiček gospodarskih družb	190397	190397	0	0	0	190397	Taxes on the income or profits of corporations
Davki na dobičke od lastnine	-	-	-	-	-	-	Taxes on holding gains
Davki na dobitke pri igrah na srečo	660	0	660	0	0	660	Taxes on winnings from lottery or gambling
Drugi davki na dohodek	6549	5964	585	0	0	6549	Other taxes on income n.e.c.



4. Razporeditev davkov in prispevkov za socialno varnost po vrstah dajatev in po sektorjih prejemnikih, Slovenija, 2005 (nadaljevanje)

Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2005 (continued)

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Naziv transakcije	Država	Centralna država	Lokalna država	Skladi socialne varnosti	Institucije EU	Skupaj Total	Transaction Label
	General government	Central government	Local government	Social security funds	Institutions of the EU		
	S.13	S.1311	S.1313	S.1314	S.212	S.13+S.212	
<b>D.59 Drugi tekoči davki</b>	<b>21047</b>	<b>19786</b>	<b>1261</b>	<b>0</b>	<b>0</b>	<b>21047</b>	<b>D.59 Other current taxes</b>
Tekoči davki na premoženje	852	0	852	0	0	852	Current taxes on capital
Glavarina	-	-	-	-	-	-	Poll taxes
Davki na izdatke oseb ali gospodinjstev	-	-	-	-	-	-	Expenditure taxes
Plačila gospodinjstev za pridobitev dovoljenj, pravic	18450	18450	0	0	0	18450	Payments by households for licences
Davki na mednarodne transakcije	-	-	-	-	-	-	Taxes on international transactions
Drugi tekoči davki	1745	1336	409	0	0	1745	Other current taxes n.e.c.
<b>D.91 Davki na kapital</b>	<b>1913</b>	<b>755</b>	<b>1157</b>	<b>0</b>	<b>0</b>	<b>1913</b>	<b>D.91 Capital Taxes</b>
Davki na kapitalske transferje	1157	0	1157	0	0	1157	Taxes on capital transfers
Dajatve na kapital	0	0	0	0	0	0	Capital levies
Drugi davki na kapital	755	755	0	0	0	755	Other capital taxes n.e.c.
<b>SKUPAJ DAVČNI PRIHODKI (D.2 + D.5 + D.91)</b>	<b>1681370</b>	<b>1480111</b>	<b>201259</b>	<b>0</b>	<b>18826</b>	<b>1700196</b>	<b>TOTAL TAX RECEIPTS (D.2 + D.5 + D.91)</b>
<b>D.611 Dejanski socialni prispevki</b>	<b>980618</b>	<b>10067</b>	<b>0</b>	<b>970551</b>	<b>0</b>	<b>980618</b>	<b>D.611 Actual social contributions</b>
Dejanski socialni prispevki delodajalcev	382026	3707	0	378320	0	382026	Employers' actual social contributions
Obvezni	382026	3707	0	378320	0	382026	Compulsory employers' actual social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employers' actual social contributions
Socialni prispevki zaposlenih	514528	5635	0	508892	0	514528	Employees' social contributions
Obvezni	514528	5635	0	508892	0	514528	Compulsory employees' social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employees' social contributions
Socialni prispevki samozaposlenih in nezaposlenih	84064	725	0	83339	0	84064	Social contributions by self- and non-employed persons
Obvezni	84064	725	0	83339	0	84064	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
<b>D.612 Pripisani socialni prispevki</b>	<b>18792</b>	<b>12663</b>	<b>5839</b>	<b>290</b>	<b>0</b>	<b>18792</b>	<b>D.612 Imputed social contributions</b>
<b>D.995 Kapitalski transferji države drugim sektorjem na osnovi obračunanih, toda neizterljivih davkov in socialnih prispevkov</b>	<b>2948</b>	<b>963</b>	<b>0</b>	<b>1984</b>	<b>0</b>	<b>2948</b>	<b>D.995 Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected</b>
<b>SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV BREZ OBRAČUNANIH, NAJVERJETNEJE NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.611-D.995)</b>	<b>2659040</b>	<b>1489215</b>	<b>201259</b>	<b>968567</b>	<b>18826</b>	<b>2677866</b>	<b>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)</b>
<b>SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV (vključno s pripisanimi socialnimi prispevki) BREZ OBRAČUNANIH, NAJVERJETNEJE NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.61-D.995)</b>	<b>2677832</b>	<b>1501878</b>	<b>207097</b>	<b>968856</b>	<b>18826</b>	<b>2696658</b>	<b>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)</b>

- Ni pojava. / No occurrence of event



**5. Klasifikacija domačih davkov in prispevkov za socialno varnost na najnižji ravni po kategorijah ESR 1995, Slovenija, 2000–2005**

Detail classification of national taxes and social contributions according to ESA 1995, Slovenia, 2000-2005

Oznaka v/ Code ESR95	Naziv transakcije	2000	2001	2002	2003	2004	2005	Transaction Label
<b>TRD2</b>	<b>DAVKI NA PROIZVODNJO IN UVOZ</b>	<b>700668</b>	<b>771895</b>	<b>878945</b>	<b>963120</b>	<b>1016749</b>	<b>1066071</b>	<b>TAXES ON PRODUCTION AND IMPORTS</b>
<b>TRD21</b>	<b>Davki na proizvode</b>	<b>597109</b>	<b>646009</b>	<b>737786</b>	<b>794799</b>	<b>832692</b>	<b>867305</b>	<b>Taxes on products</b>
TRD211	Davki tipa DDV (1-2)	383150	411640	474839	512415	547988	582020	Value added type taxes (1-2)
	1 Celotni prihodki davkov tipa DDV	383150	411640	474839	512415	554003	592545	1 Total VAT revenues
	Obračunani DDV (1+2-3)	107816	92291	100300	61870	297495	477035	VAT accrual assessment (1+2-3)
	1 Prenos iz preteklega obdobja	129634	138716	144379	169931	181380	172607	1 Surplus of VAT from previous period
	2 Obveznost DDV	282227	318376	368670	386244	603768	768252	2 VAT due to be paid
	3 Presežek DDV	304046	364801	412749	494306	487653	463824	3 Exceeding VAT
	DDV iz uvoza	278299	322535	377543	454737	260118	119387	VAT from customs declarations
	Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	2965	3186	3004	4191	3610	3877	Negative compensation of farmers in a VAT flat rate system (-)
	2 od katerih prihodki institucij EU	-	-	-	-	6016	10525	2 of which revenues of EU Institutions
TRD212	Davki in dajatve na uvoz razen DDV	57336	53149	49291	52775	22385	2407	Taxes and duties on imports excluding VAT
TRD2121	Uvozne dajatve	36089	27364	29292	30266	10224	0	Import duties
	Carina (1-2)	36089	27364	29292	30266	10224	0	Customs duties (1-2)
	1 Celotni prihodki carin	36089	27364	29292	30266	15166	8141	1 Total customs revenues
	2 od katerih prihodki institucij EU	-	-	-	-	4942	8141	2 of which revenues of EU Institutions
TRD2122	Davki na uvoz razen DDV in uvoznih dajatev	21246	25785	19999	22509	12161	2407	Taxes on imports, excluding VAT and import duties
TRD2122A	Dajatve na uvožene kmetijske proizvode (1-2)	1747	1060	1581	2446	819	0	Levies on imported agricultural products (1-2)
	1 Celotni prihodki dajatev na uvožene kmetijske proizvode	1747	1060	1581	2446	848	14	1 Total revenues of agricultural levies
	2 od katerih prihodki institucij EU	-	-	-	-	29	14	2 of which revenues of EU Institutions
TRD2122C	Trošarine na uvožene proizvode	17669	22841	16541	18222	10555	2407	Excise duties on imports
TRD2122D	Carina od fizičnih oseb	198	122	63	80	60	-	Customs duties paid by individuals
TRD2122D	Posebne uvozne davščine in carinske takse	1632	1763	1814	1761	728	-	Special import duties and customs charges
TRD214	Davki na proizvode razen DDV in uvoznih davkov	156623	181220	213656	229608	262319	282878	Taxes on products, except VAT and import taxes
TRD214A	Celotni prihodki trošarin (1-2)	116954	144705	173488	184439	210129	227121	Total excise revenues (1-2)
	1 Trošarine (1+2+3+4+5+6-7)	116954	144705	173488	184439	210129	227268	1 Excise duties and consumption taxes (1+2+3+4+5+6-7)
	1 Alkohol in alkoholne pijače	9418	12604	13610	14376	14597	15057	1 Alcohol and alcoholic drinks
	2 Mineralna olja in plin	96976	124162	137657	141373	151682	154783	2 Mineral oil and gas
	3 Tobačni izdelki	23219	26292	37203	45297	54139	59654	3 Tobacco
	4 Prostocarinske prodajalne	5010	4488	1559	1616	241	-	4 Duty-free shops
	Alkohol in alkoholne pijače	824	828	369	303	41	-	Alcohol and alcoholic drinks
	Tobačni izdelki	4186	3660	1189	1313	200	-	Tobacco
	5 Električna energija in premog	-	-	-	-	24	34	5 Electric power and coal
	6 Dajatev na sladkor	-	-	-	-	-	146	6 Sugar levies
	7 Trošarine na uvožene proizvode	17669	22841	16541	18222	10555	2407	7 Excises from imports
	2 od katerih prihodki institucij EU	-	-	-	-	-	146	2 of which revenues of EU Institutions
TRD214C	Davki na promet nepremičnin od pravnih oseb	2565	3280	3713	2873	2856	3014	Tax on sale of immovable property - from legal entities
TRD214C	Davki na promet nepremičnin od fizičnih oseb	2874	3150	3806	4202	5130	6466	Tax on sale of immovable property - from individuals
TRD214D	Davek od novih motornih vozil	4215	5254	5913	7966	10800	10123	Tax on sales of new motor vehicles
TRD214D	Davek od rabljenih motornih vozil	439	320	284	335	592	468	Tax on sales of used motor vehicles
TRD214F	Davek od posebnih iger na srečo	5942	7015	8007	9392	11348	13400	Tax on special gambling (gambling in casinos)
TRD214F	Davek od klasičnih iger na srečo	330	403	512	458	610	669	Tax on classical gambling (lottery...)
TRD214F	Posebni davek na igralne avtomate	1066	1078	915	547	394	71	Special tax on slot machines
TRD214G	Davek od prometa zavarovalnih storitev	8945	8616	9726	10724	11999	12840	Tax on insurance services
TRD214H	Turistična taksa	733	778	831	880	968	1413	Sojourn tax
TRD214I	Prometni davek na proizvode	2599	-	-	-	-	-	Turnover tax on goods
TRD214I	Prometni davek na storitve	2963	-	-	-	-	-	Turnover tax on services
TRD214L	Takse za obremenjevanje zraka	6998	6620	6462	7791	7495	7292	Taxes on air pollution
<b>TRD29</b>	<b>Drugi davki na proizvodnjo</b>	<b>103559</b>	<b>125886</b>	<b>141158</b>	<b>168321</b>	<b>184057</b>	<b>198766</b>	<b>Other taxes on production</b>
TRD29A	Nadomestilo za uporabo stavbnega zemlj., prejeta od pravnih oseb	14986	17762	18498	19286	19801	20373	Compensation for the use of building-ground - paid by legal entities
TRD29A	Nadomestilo za uporabo stavbnega zemlj., prejeta od fizičnih oseb	3857	4530	5303	5980	7057	8135	Compensation for the use of building-ground - paid by natural persons
TRD29B	Pristojb. za reg. vozil, plovil, letal, prejeta od pravnih oseb	2922	3054	3393	3809	4036	5053	Registration fees on motor vehicles, boats and airplanes - paid by legal entities



**5. Klasifikacija domačih davkov in prispevkov za socialno varnost na najnižji ravni po kategorijah ESR 1995, Slovenija, 2000-2005**

Detail classification of national taxes and social contributions according to ESA 1995, Slovenia, 2000-2005

Oznaka v/ Code ESR95	Naziv transakcije	2000	2001	2002	2003	2004	2005	Transaction Label
TRD29B	Takse za registracijo kmetijskih traktorjev	14	12	1	-	-	-	Registration fees on tractors
TRD29C	Davek na izplačane plače	65135	80560	90185	104019	113843	119972	Payroll tax
TRD29F	Vodna povračila	1008	1238	3379	3918	3413	4350	Tax on water pollution
TRD29F	Komunalna taksa	1721	2194	5293	11683	11327	12115	Charges on use of water
TRD29F	Taksa za obremenjevanje zraka s trdimi gorivi	626	923	1549	4082	6602	4269	Tax on waste pollution
TRD29F	Prispevek NEK skladu za financiranje razgradnje NEK	3869	3941	3232	1740	1208	1783	Contribution of Nuclear power plant to finance its decomposition
TRD29F	Nadomestila zaradi omejene rabe prostora na območju jedrskega objekta	-	-	-	-	-	1643	Indemnity for restricted use of area on the territory of Nuclear power plant
TRD29G	Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	2965	3186	3004	4191	3610	3877	Negative compensation of farmers in a VAT flat rate system
TRD29H	Koncesijski prihodki	326	609	817	1800	4166	11761	Concessions
TRD29H	Koncesijske dajatve iz posebnih iger na srečo	6130	7878	6505	7813	8994	5435	Concessions duties on special gambling (gambling in casinos)
<b>TRD5</b>	<b>TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.</b>	<b>324407</b>	<b>372378</b>	<b>430530</b>	<b>478996</b>	<b>531845</b>	<b>613385</b>	<b>CURRENT TAXES ON INCOME, WEALTH, ETC.</b>
<b>TRD51</b>	<b>Davki na dohodek</b>	<b>311020</b>	<b>357768</b>	<b>415386</b>	<b>461161</b>	<b>511882</b>	<b>592338</b>	<b>Taxes on income</b>
TRD51A	Dohodnina	243883	277604	307050	333555	358288	356336	Personal income tax - wages and salaries
TRD51A	Dohodnina - pokojnine	3376	3389	3691	3491	3551	9020	Personal income tax - pensions
TRD51A	Dohodnina - pogodbeno delo	5171	5530	6149	6263	6465	15927	Personal income tax - contractual work
TRD51A	Dohodnina - državne in druge nagrade	742	746	892	1082	1438	3895	Personal income tax - state and other awards
TRD51A	Dohodnina - dejavnosti	15746	18142	19495	22548	24774	31007	Personal income tax - entrepreneurial activities
TRD51A	Letni poračun	-20000	-20978	-20871	-22566	-21693	-21453	Annual final assessment
TRD51B	Davek od dohodkov pravnih oseb	51685	62553	86948	104741	125306	190397	Tax on income or profits of corporations
TRD51D	Davki na dobitke pri igrah na srečo	391	443	599	430	612	660	Tax on winnings from lottery or gambling
TRD51E	Posebni davek na določene prejemke	4209	4315	4805	4406	4452	4878	Tax on work-contracts
TRD51E	Avtorske pravice in izumi	5728	6012	6621	7198	8685	1671	Tax on income - copy rights, patents and trademarks
TRD51E	Posebni prispevek za obnovo Posočja	88	13	7	13	3	0	Special contribution for the reconstruction of Posocje region
<b>TRD59</b>	<b>Drugi tekoči davki</b>	<b>13387</b>	<b>14610</b>	<b>15144</b>	<b>17835</b>	<b>19962</b>	<b>21047</b>	<b>Other current taxes</b>
TRD59A	Davek od premoženja stavb	507	379	450	532	604	623	Property tax on buildings
TRD59A	Davek od vikendov	177	161	174	191	214	220	Property tax on weekend cottages
TRD59A	Davek od plovil	2	3	3	5	7	9	Property tax on boats
TRD59D	Pristojb. za reg.mot. vozil, plovil, letal od fizičnih oseb	11841	13158	13587	16036	17970	18450	Registration fees on motor vehicles, boats and airplanes - paid by individuals
TRD59F	Požarna taksa	860	908	930	1072	1168	1745	Fire protection tax
<b>TRD91</b>	<b>Davki na kapital</b>	<b>3885</b>	<b>5420</b>	<b>4389</b>	<b>1346</b>	<b>3755</b>	<b>1913</b>	<b>Capital Taxes</b>
TRD91A	Davek na dediščine in darila	426	586	636	979	941	1157	Inheritance and gift tax
TRD91B	Odškodnina za spremembo namembnosti zemljišč	2413	1706	1923	22	-1	0	Payments for the change of use of agricultural and forest land
TRD91C	Davek na bilančno vsoto bank	1046	3128	1829	346	2.815	755	Tax on balance wealth paid by banks
	<b>SKUPAJ DAVČNI PRIHODKI (TRD2+TRD5+TRD91)</b>	<b>1028960</b>	<b>1149693</b>	<b>1313863</b>	<b>1443462</b>	<b>1552348</b>	<b>1681370</b>	<b>TOTAL TAX RECEIPTS (TRD.2 + TRD.5 + TRD.91)</b>
<b>TRD611</b>	<b>Dejanski prispevki za socialno varnost</b>	<b>631765</b>	<b>718002</b>	<b>791748</b>	<b>855028</b>	<b>924190</b>	<b>980618</b>	<b>Actual social contributions</b>
TRD6111	Socialni prispevki delodajalcev	242575	270857	300879	324946	349248	382026	Employers' actual social contributions
	Prispevki za zaposlovanje	877	981	1091	1179	1266	1405	Contributions for employment
	Prispevki za porodniško varstvo	1427	1640	1797	1957	2080	2302	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	99162	112902	127928	137971	148409	165820	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	141110	155334	170063	183839	197493	212500	Contributions for pension and disability insurance
TRD6112	Socialni prispevki delojemalcev	346822	382594	420408	449969	484228	514528	Employees' social contributions
	Prispevki za zaposlovanje	2236	2476	2730	2953	3132	3294	Contributions for employment
	Prispevki za porodniško varstvo	1729	1703	2005	2164	2237	2342	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	103410	113724	124754	129952	139375	148560	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	239447	264692	290920	314899	339485	360332	Contributions for pension and disability insurance
TRD6113	Socialni prispevki samozaposlenih in nezaposlenih	42368	64550	70461	80114	90714	84064	Social contributions by self- and non-employed persons
	Prispevki za zaposlovanje	174	308	325	328	408	354	Contributions for employment
	Prispevki za porodniško varstvo	196	331	339	347	463	372	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	14075	20737	24417	32043	39098	31036	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	27923	43174	45379	47396	50746	52303	Contributions for pension and disability insurance

- Ni pojava. / No occurrence of event



**METODOLOŠKA POJASNILA****Namen raziskovanja**

Ta številka Statističnih informacij prikazuje 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 tujina (podsektor institucije Evropske unije) za leto 2004 so 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. Ti prejemki se v nacionalnih računih prikažejo obračunsko, po bruto načelu.

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 2005 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 od 2000 do 2005. 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**

Podatke smo pridobili iz naslednjih podatkovnih virov:

- Od leta 2005 je naš glavni podatkovni vir Ministrstvo za finance. Le-to nam mesečno posreduje podatke iz Bilance prihodkov in odhodkov državnega proračuna, Bilance prihodkov in odhodkov občinskih proračunov, Bilance Zavoda za pokojninsko in invalidsko zavarovanje in Bilance Zavoda za zdravstveno zavarovanje. Podatki o državnem proračunu ter blagajnah ZPIZ in ZZZS so Statističnemu uradu RS sporočeni v 10 dneh po koncu tekočega meseca, podatki o proračunu občin pa v 70 dneh po koncu tekočega meseca.
- Do leta 2005 smo uporabljali kot glavni podatkovni vir mesečna poročila o vplačanih, razporejenih in vrnjenih javnofinančnih prihodkih (Poročilo B-2) Uprave RS za javna plačila (UJP). Ta je mesečna plačila javnofinančnih prihodkov zbirala in obdelovala po podsektorjih države, podatke pa posredovala 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. Četrletne podatke prikrbi 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.

**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. Those revenues are recorded in national accounts as accrual amounts in round gross principle.

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 2005, 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 2005. 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:

- From 2005 on the Ministry of Finance of the Republic of Slovenia has been providing monthly data on State Budget, Pension Fund and Health Fund Budgets and Local Government Budgets. Data are available within 10 days after the end of the month for State Budget, Pension Fund and Health Fund Budgets, while Local Government Budgets have a delay of 70 days after the end of the current month.
- Until 2005 monthly report on payments of all public revenues (B-2 report) was 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 within 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 within 45 days after the end of the period.





- Carinska uprava RS je vir tudi za mesečne podatke o trošarinah; priskrbi jih v 45 dneh po koncu obdobja.
- Ministrstvo za finance RS priskrbi letni podatke o davku na dobiček gospodarskih družb, in sicer v 14 mesecih po koncu obračunskega leta.
- Vir podatkov o fiskalnih obremenitvah v Evropski uniji je bila Eurostatova publikacija Statistics in Focus, št. 19/2006.

### 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 se delijo 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 kmetov 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 dobičke javnih podjetij, ki imajo monopol na uvoz posameznega blaga ali storitev.

- The Customs Administration provides also monthly data on excises within 45 days after the end of the period.
- The Ministry of Finance provides annual 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 was Eurostat's publication Statistics in Focus, No. 19/2006.

### 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.

**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 na prodajo določenih proizvodov, davke na finančne in kapitalske transakcije, davke na registracijo vozil, davke na igre na srečo, davke na zavarovalne premije, 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. Po načelu enomesečne časovne prilagoditve denarnega toka so bili do leta 2005 obračunani davek od novih motornih vozil, davek na promet rabljenih motornih vozil, davki od prometa zavarovalnih storitev, davki od posebnih in klasičnih iger na srečo in davek na izplačane plače. Od leta 2005 pa je zaradi manjšega obsega teh prilagoditev v celotni vrednosti, od davkov na proizvodnjo in uvoz po načelu enomesečne časovne prilagoditve, zajet le davek 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 dopolnjuje še davki na dohodke ali dobičke gospodarskih družb, davki na dobičke iz lastništva in davki na dobičke pri igran na srečo. Pri zajemanju podatkov o dohodnini se upoštevajo sprotne mesečna 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 davek na dediščine in darila, davek 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 (bolezn, 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,

**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, 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. Until year 2005 time adjusted taxes 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. From 2005, we register with one-month adjusted cash method only payroll taxes among all Taxes on production and imports, due to small values of those time adjustments as the whole.

**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. Annual 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

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 in popravljena za koeficient, ki odraža delež obračunanih in neplačanih prispevkov v celotnih prispevkih za socialno varnost.

**Prisepani 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 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.

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.

**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 socialnih prispevkov delodajalcev in delojemalcev ter zmanjševanje carin in ostalih uvoznih dajatev. V letu 2005 so se skupne obremenitve z davki in prispevki za socialno varnost v deležu BDP močno povečale, v glavnem na račun davka od dohodka pravnih oseb.

Posledično se je spremenila osnovna sestava fiskalnih obremenitev, tako da se je delež davkov povečal, delež prispevkov za socialno varnost pa je ostal na približno enaki ravni. Temu ustrezno se je spremenila tudi sestava prihodkov po podsektorjih države. Delež prihodkov centralne države se je povečal, delež prihodkov lokalne države in delež prihodkov skladov socialne varnosti pa sta se počasi zmanjševala.

V letih od 2000 do 2005 so se med davki na proizvode najbolj povečevali davki na nepremičnine za fizične osebe, davki od posebnih iger na srečo, davki na zavarovalne storitve, turistične takse ter vodna povračila in komunalne takse ter koncesijski prihodki.

Navedeni podatki o davku od dohodka pravnih oseb za časovno vrsto od leta 1995 do leta 2005 so revidirani podatki. Revizija je bila opravljena zaradi ponovnega izračuna ocen obračunske vrednosti tega davka.

## 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 the reduction of social contributions of employers and employees and the reduction of customs and other import duties. In 2005, the share of GDP of total fiscal burden increased strongly due to accrual taxes on income or profits on corporations.

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

From 2000 to 2005 there were several taxes on products which were constantly increasing, such as taxes on sale of immovable property from individuals, taxes on special gambling, tax on insurance services, sojourn tax and charges on the use of water, tax on waste pollution and revenues from concessions.

Audited data are published for the tax on income or profits of corporations for time series from 1995 to 2005. The audit was done due to renewal of calculation of accrual amounts of the tax on income or profits of corporations.

## Sestavila / Prepared by: Alenka Pahor Žvanut

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