

Methodological Sheet

Tax revenues

I. Definition and content

Some taxes collected by revenue authorities are “shared taxes” and under the applicable laws are divided from the Ministry of Finance level between the state budget, local budgets and state fund budgets. The tax revenue collection statistics are based on state budget performance under the GFS methodology, cover all “national tax revenues” and are used for the operational comparison of actual tax collection with the previous period. Since 2007, the set has also included toll revenues (tolls charged for all road vehicles with a maximum allowable total weight of over 12 tonnes or more).

II. Sources and method of determination

The national collection of tax revenues is processed from financial statements at the Ministry of Finance of the Czech Republic and is published monthly under the GFS methodology (not accrual collection under the ESA95 methodology).

III. Breakdown

The indicators are presented in a series running from 2002 to period t-1 in an accumulated manner from the beginning of the relevant year at current prices in CZK millions.

IV. Calculation method

Own calculations of the Ministry of Finance of the Czech Republic according to the applicable budget classification under GFS 1986 methodology (IMF methodology). The calculations are based on statements processed by the CNB for the Ministry of Finance. Toll collection during the course of the year is a CNB estimate.

V. Change in methodology

The indicators are methodologically comparable.

VI. Reporting agents

The reporting agents are the state budget, local budgets and the State Fund for Transport Infrastructure.