

Revenue Statistics Details of Tax Revenue - Austria

■ Data source(s) used

Statistics Austria

■ Direct source

Country representatives on the OECD Working Party 2: Tax Policy and Tax Statistics of the Committee on Fiscal Affairs.

■ Unit of measure used

Euro

■ Power code

Millions

■ Variables collected

Following national practice, one-third of the revenues from stamp fees (heading 6000) and fifty percent of the revenues from administration duties (heading 6000) are treated as tax revenues, the remainder being treated as non-tax revenue.

From 1988 onwards promoting residential building is being mainly financed by capital transfers from the Federal Government to the Länder. For the years 1985 to 1987 legally fixed shares of some taxes have been transmitted automatically from Federal Government to the Länder for this purpose and these funds have been classified as tax receipts of the Länder in those years. From 1988, they are classified as Federal Government tax revenues. This break in the time series (1987/1988) affects only the shares of the different subsectors and not total tax revenues.

From 1998 contributions of interested persons and parking duties are classified as non-tax revenues (sales) and no longer reported under heading 6000.

■ Other data characteristics

From 1995 data are on accrual basis.

■ Other coverage

Year ending 31st December.