

## Customs and excise duties

0 Administrative Information about the Statistical Product	Latest update
<p><b>0.1 Name</b> Customs and excise duties</p> <p><b>0.2 Subject Area</b> Public Finance</p> <p><b>0.3 Responsible Authority, Office, Person, etc.</b> <i>Public Finance</i> Per Svensson, phone + 45 39 17 34 53, e-mail: psv@dst.dk</p> <p><b>0.4 Purpose and History</b> The purpose of <i>Customs and excise duties</i> is to analyse trends in customs and excise duties.</p>	<p>June 21 2006</p> <p><b>Table of contents</b>  <a href="#">0 Administrative Information about the Statistical Product</a>  <a href="#">1 Contents</a>  <a href="#">2 Time</a>  <a href="#">3 Accuracy</a>  <a href="#">4 Comparability</a>  <a href="#">5 Accessibility</a> </p> <p><b>Contact info</b>  <i>Public Finance</i>            Per Svensson            ☎ + 45 39 17 34 53            ✉ <a href="mailto:psv@dst.dk">psv@dst.dk</a> </p> <p><b>Shortcut to this page</b>  <a href="http://www.dst.dk/declarations/870">www.dst.dk/declarations/870</a> </p>

From 2001 the statistics have changed from being published quarterly to being published annually, and henceforth only in the yearbook *Taxes and duties* ("Skatter og afgifter").

### 0.5 Users and Application

Users:

Municipalities, counties, government departments, NGO's, private firms and private persons.

Application:

The recorded receipts are time adjusted to the accrual principle and are part of the tabulations of taxes and duties in the national accounts.

### 0.6 Sources

The statistics are compiled from data provided by the Central Customs and Tax Administration.

### 0.7 Legal Authority to Collect Data

The legal authority to collect data is provided by section 6 of the Act on Statistics Denmark as subsequently amended by Act no. 15 of 12th January 1972, by Act no. 386 of 13th June 1990, by Act no. 1025 of 19th December 1992 and most recently by Act no. 295 of 2nd May 2000.

### 0.8 Response burden

There is no response burden as the data are collected via registers

### 0.9 EU Regulation

Is irrelevant to the statistics

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## 1 Contents

### 1.1 Description of Contents

The statistics provide up-to-date information on trends in Customs and excise duties.

Both the total sum and the disaggregated receipts from duties are of public interest both from the point of view of society and private persons.

The most important general tax is value added tax. In Denmark there is only one VAT rate. From 30 June 1980, the VAT rate was 22 per cent, but since 1 January 1992 the VAT rate has remained at 25 per cent.

Besides, selective excise duties are levied on a large number of products.

### 1.2 Statistical Concepts

These statistics indicate the levied amounts when recorded by the Central Customs and Tax Administration. The time reference is around the time of turnover and the time of duty payment, as the turnover dates precede the dates of levied duty recording, which in turn precede the date of duty payment. The rules concerning reporting and duty payment differ substantially among the various kinds of duty.

A brief description of the tax groups is given below:

- Customs and import duties
- Value added tax (VAT on domestic sales, etc.)
- Duty on wage and salary costs
- Motor vehicle duties (registration duty, weight duty, etc.)
- Duty on energy products (petrol, electricity, natural gas, CO<sub>2</sub>, etc.)
- Environmental duties (retail containers, insecticides, sulphur, waste, etc.)
- Duty on spirits, wine and beer
- Duties on non-alcoholic beverages (coffee, tea, mineral water)
- Duties on chocolate, sugar confectionary, etc.
- Tobacco duties (cigarettes, smoking tobacco, etc.)
- Other duties (electric bulbs, fuses, piped water, passenger duty, casinos, etc.)
- European Union (contributions to EU budget)

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## 2 Time

### 2.1 Reference Period

Until 2000: The end of each month

From 2001: The end of each year

### 2.2 Date of Publication

From 2001: 9 months

### 2.3 Punctuality

The statistics are usually published without delay in relation to the scheduled date

### 2.4 Frequency

Until 2000: quarterly

From 2001: yearly

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## 3 Accuracy

### 3.1 Overall accuracy

The overall accuracy is considered to be very high.

When the data are received by Statistics Denmark, they are subjected to checks of probability.

### 3.2 Sources of inaccuracy

Miscalculations might appear in the rawdata but are identified and corrected during the editing and validating of data that is performed by Statistic Denmark before publishing

### 3.3 Measures on accuracy

The statistical uncertainty is not calculated

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## 4 Comparability

### 4.1 Comparability over Time

There is comparability over time, but is sometimes complicated, when new taxes are introduced

### 4.2 Comparability with other Statistics

Comparable statistics are not available

### 4.3 Coherence between provisional and final statistics

Only final figures are published

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## 5 Accessibility

### 5.1 Forms of dissemination

Current publishing:

*Offentlige Finanser* (Public finances) appearing in the series *Statistiske Efterretninger* (Statistical News), *Konjunkturstatistik* (Main Indicators),

Yearbooks:

*Skatter og Afgifter.Oversigt* (Taxes and duties, and *Statistisk Årbog 2000*, (Statistical Yearbook).

From 2001 the statistics are only published in *Skatter og Afgifter*

### 5.2 Basic material: Storage and usability

Statistics Denmark stores the data on (paper) files.

### 5.3 Documentation

Documentation of the statistics is published in *Offentlige Finanser* (Public finances) appearing in the series *Statistiske Efterretninger* (Statistical News) and in the yearly publication *Skatter og Afgifter*. (Taxes and duties).

### 5.4 Other Information

Since 2001 the quarterly statistics have been replaced by *Short-term indicators of taxes and duties*

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