

ARABA: ZERGABILKETA GARBIA

ZERGA	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Lan errendimenduen atxikipenak	694.469	666.793	692.179	722.684	689.349	664.854	701.248	704.024	731.706	767.145	809.262	845.836	848.321	893.830	959.493	1.032.069
Kap.higigarrien errendimenduen atxikipenak	40.875	38.196	39.976	30.599	32.425	29.155	29.260	23.511	18.129	24.023	42.023	19.867	19.778	17.681	18.661	22.882
Kap.higiezinen errendimenduen atxikipenak	10.138	10.223	10.658	10.799	10.931	10.160	9.630	9.102	8.857	9.002	9.414	9.503	8.767	8.923	9.661	10.233
Ondare irabazien atxikipenak	4.602	1.590	1.767	1.361	1.089	1.906	4.753	6.472	2.950	4.318	3.620	2.287	3.802	5.478	4.257	4.508
Loteria eta apostu jakin batzuen gaineko karga berezia							1.864	5.224	1.410	2.319	3.301	2.181	470	959	1.239	1.559
Profesionalen ordainketa zatikatuak	11.378	10.811	11.041	10.615	10.719	10.172	9.742	9.526	9.963	10.750	11.426	12.191	4.130	4.253	5.045	9.650
Enpresariaren ordainketa zatikatuak	17.067	16.217	16.562	15.922	16.079	15.258	14.614	14.288	14.944	16.126	17.140	18.287	6.195	6.379	7.568	14.475
Kuota diferentzial garbia	-92.194	-113.653	-113.090	-97.703	-90.807	-88.261	-90.012	-65.073	-41.181	-32.379	-20.974	-31.437	-31.922	-5.464	-12.600	-18.228
PFEZ guztira	686.335	630.177	659.093	694.277	669.784	643.243	681.098	707.074	746.780	801.304	875.211	878.715	859.541	932.039	993.325	1.077.147
Kap.higigarrien errendimenduen atxikipenak	40.875	38.196	39.976	30.599	32.425	29.155	29.260	23.511	18.129	24.023	42.023	19.867	19.778	17.681	18.661	22.882
Kap.higiezinen errendimenduen atxikipenak	10.138	10.223	10.658	10.799	10.931	10.160	9.630	9.102	8.857	9.002	9.414	9.503	8.767	8.923	9.661	10.233
Ondare irabazien atxikipenak	4.602	1.590	1.767	1.361	1.089	1.906	4.753	6.472	2.950	4.318	3.620	2.287	3.802	5.478	4.257	4.508
Loteria eta apostu jakin batzuen gaineko karga berezia							0	0	0	0	0	0	0	0	0	0
Kuota diferentzial garbia	222.521	161.823	130.518	111.785	96.644	119.593	107.634	121.372	122.929	146.582	172.512	181.586	138.680	143.656	224.770	243.435
Sozietateen gaineko Zerga guztira	278.136	211.832	182.919	154.545	141.089	160.814	151.277	160.457	152.866	183.925	227.568	213.242	171.027	175.738	257.350	281.057
Oinordetza eta Dohaintzen gaineko Zerga	10.071	7.240	7.799	11.052	11.362	11.831	18.032	13.082	11.235	9.913	12.979	12.877	13.375	20.200	17.579	24.051
Ondarearen gaineko Zerga	18.563	692	609	1.123	14.800	16.555	18.026	16.841	17.431	17.323	22.385	24.721	24.893	19.481	21.832	20.692
Ez egotiarren errentaren gaineko Zerga	10.433	9.555	5.542	6.032	6.406	3.747	3.467	3.421	7.308	7.862	11.209	9.613	10.277	10.204	10.667	13.206
Kreditu Erakundeetako Gordailuen gaineko zerga							1.493	2.996	3.042	3.018	3.286	3.550	3.626	3.745	4.196	4.376
Energia elektrikoaren ekoizpenaren gaineko zerga	0	0	0	0	0	3.978	4.515	6.129	5.264	5.403	5.730	3.882	4.841	4.002	357	-321
Zerga iraungiak	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
I KAPITULUA GUZTIRA.- ZUZENENKO ZERGAOK	1.003.539	859.496	855.962	867.029	843.440	840.168	877.909	910.000	943.926	1.028.748	1.158.369	1.146.601	1.087.581	1.165.410	1.305.306	1.420.208
BEZ (norberak kudeatua)	537.872	466.597	588.165	520.134	492.070	509.530	568.863	598.914	602.203	618.879	667.459	676.442	575.107	673.461	680.440	712.854
Ondare Eskualdaketan gaineko Zerga	18.433	14.078	14.383	12.887	11.460	8.939	10.293	13.633	13.261	16.830	19.580	21.588	20.540	25.537	23.711	22.110
Egintza Juridiko Dokumentatuen gaineko Zerga	18.769	14.354	12.602	8.200	8.017	6.790	5.612	5.728	5.694	5.708	7.057	6.372	5.695	6.551	7.680	6.073
Zenbait Garraiobidaren gaineko Zerga	7.248	5.732	5.645	3.557	2.776	2.077	2.595	2.447	3.161	3.612	4.593	4.119	2.427	3.643	4.082	4.127
Alkohola eta denbaturak	2.509	2.332	2.544	2.505	2.158	1.822	1.742	1.711	1.545	1.152	746	930	522	715	577	603
Bitarteko produktuak	34	35	31	34	35	39	42	37	32	30	44	40	30	27	31	19
Hidrokarburoak (tasa autonomikoa salbu)	178.102	174.075	173.779	161.396	153.923	179.065	175.247	188.759	196.349	209.510	212.933	241.719	209.671	247.818	239.292	231.937
Hidrokarburoak, tasa autonomikoa							3.005	615	1.716	234	-62	-205	-21	-1	0	0
Tabako laboreak	59.956	60.100	61.173	51.737	59.285	54.470	56.760	55.986	58.152	55.836	57.918	58.522	54.666	49.184	57.198	58.057
Garagardoa	878	944	1.107	1.082	927	790	574	493	509	472	571	357	273	340	461	452
Elektrizitatea	12.292	12.063	16.070	14.987	15.203	14.166	11.686	10.448	10.912	10.665	11.155	10.503	9.156	8.296	2.513	1.715
Berrerabili ezin diren plastik. ontzien																1.844
Zerga bereziki guztira (norberak kudeatuak)	253.770	249.549	254.704	231.740	231.530	250.352	249.056	258.048	269.216	277.899	283.305	311.866	274.297	306.379	300.071	294.626
Zerga iraungiak (Hidro. txikiak sal. g. zerga)	8.995	8.698	8.331	8.113	8.067	1.991	32	-1.851	-1.571	-1.253	-1.618	-459	-35	-12	0	0
Aseguru Primaren gaineko Zerga	10.155	9.185	10.590	10.846	10.229	10.476	9.801	9.791	9.707	10.106	10.415	10.587	11.749	14.997	16.117	16.622
Joku jardueraren gaineko zerga							1.692	1.084	1.358	1.594	1.441	1.151	1.099	1.372	1.140	1.305
Berotegi-efektuko gas fluoruduen gaineko zerga							63	248	174	308	283	239	223	148	323	646
Finantza-transakzioen gaineko zerga															17.698	11.961
Zenbait zerbitzu digitalen gaineko zerga															2.502	1.670
Hondakinak zabortearen gaineko Zerga																2.031
Bestelako zerga iraungiak	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
II KAPITULUA GUZTIRA. - ZEHARKAKO ZERGAOK	855.243	768.194	894.419	795.478	764.149	790.155	848.009	888.041	903.204	933.682	992.514	1.031.904	891.103	1.032.075	1.053.764	1.074.027
Bingoa	3.348	2.832	2.652	1.906	1.393	989	812	406	1.592	736	676	594	430	332	433	150
Makinak eta aparatu automatikoak	4.356	4.404	4.761	5.061	4.676	4.823	4.687	4.727	4.705	4.816	5.005	5.321	2.997	3.335	4.583	4.845
Boletoko eta bestelakoak	28	163	248	324	400	517	568	568	594	545	595	616	639	326	624	617
Kasinoak	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jokuaren gaineko Tasa guztira	7.731	7.399	7.662	7.291	6.470	6.328	6.068	5.701	6.892	6.096	6.276	6.531	4.067	3.993	5.639	5.612
Luzapen eta premiarenduzko errekargua	2.100	1.483	1.476	1.611	1.382	2.490	1.831	1.822	1.694	1.562	1.822	1.657	1.112	1.376	1.877	1.596
Berandutza interesak	1.341	1.583	1.492	1.723	2.123	2.371	3.453	3.351	2.644	2.174	1.915	1.600	1.224	1.416	2.055	1.640
Isunak	26	3	75	375	455	709	192	4.659	960	-756	850	731	584	888	1.569	1.129
III KAPITULUA GUZTIRA. - TASAK	11.198	10.468	10.705	11.000	10.430	11.898	11.544	15.533	12.189	9.077	10.863	10.519	6.986	7.673	11.140	9.978
NORBERAK KUDEATUT.ZERGA ITUNDUAK	1.869.980	1.638.158	1.761.087	1.673.508	1.618.019	1.642.221	1.737.462	1.813.574	1.859.319	1.971.507	2.161.746	2.189.023	1.985.670	2.205.157	2.370.210	2.504.213
BEZ doiketak: Aduanak-Inportazioak	109.237	72.839	88.786	104.351	97.207	105.014	102.797	129.288	162.763	180.678	183.179	198.023	168.850	218.039	306.912	261.242
Barne eragiketak	75.891	57.184	86.569	63.053	81.478	79.887	95.007	84.156	56.393	193.418	108.799	113.018	96.188	123.373	131.144	138.225
BEZ DOIKETAK GUZTIRA	185.128	130.023	175.356	167.404	178.685	184.901	197.804	213.444	219.156	374.096	291.979	311.041	265.038	341.413	438.056	399.466
Alkohola, deribatua eta bitartekoak: inportazioak	62	38	50	49	42	32	33	31	27	43	32	39	21	19	42	41
Alkohola, deribatua eta bitartekoak: barne erag.	8.273	7.757	7.562	7.236	6.039	5.856	5.997	6.956	6.965	6.719	7.376	9.253	7.289	7.002	6.915	9.456
Hidrokarburoak: inportazioak	0	1	1	1	1	1	2	1	1	1	7	2	6	31	21	7
Hidrokarburoak: barne eragiketak (tasa aut. sal																

BIZKAILA: ZERGABILKETA GARBIA

ZERGA	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Lan errendimenduen atxikipenak	2.234.675	2.184.746	2.246.729	2.302.590	2.295.078	2.265.408	2.293.959	2.338.995	2.394.682	2.468.052	2.565.927	2.755.355	2.739.128	2.880.771	3.065.550	3.422.340
Kap.higigarrien errendimenduen atxikipenak	160.983	134.922	113.926	115.910	130.949	115.948	105.041	98.071	86.998	95.015	88.628	67.928	69.466	95.552	101.223	131.735
Kap.higiezinen errendimenduen atxikipenak	36.196	45.418	46.193	47.962	50.331	49.251	47.316	46.351	44.995	45.773	45.268	45.885	41.588	43.201	43.745	48.007
Ondare irabazien atxikipenak	22.413	11.611	8.043	6.166	11.499	13.016	12.755	17.563	12.341	20.504	22.274	16.145	25.659	34.522	31.062	18.585
Loteria eta apostu jakin batzuen gaineko karga berezia							12.986	19.172	4.054	11.368	33.733	47.622	3.042	29.993	26.251	25.369
Profesionalen ordainketa zatikatuak	30.511	28.530	27.901	26.921	26.483	25.422	25.024	27.223	27.091	28.722	30.427	31.584	21.441	27.121	29.371	33.546
Enpresariaren ordainketa zatikatuak	45.767	42.796	41.851	40.382	39.724	38.133	37.536	40.834	40.636	43.083	45.640	47.376	32.161	40.682	44.057	50.319
Kuota diferentzial garbia	-210.872	-397.725	-370.918	-305.994	-297.917	-287.333	-270.141	-159.757	-79.675	-37.585	-69.880	-41.031	-57.219	-26.421	26.521	-89.925
PFEZ guztira	2.319.673	2.050.298	2.113.724	2.233.937	2.256.147	2.219.846	2.264.475	2.428.451	2.531.121	2.675.161	2.762.016	2.970.862	2.875.265	3.125.421	3.367.781	3.639.975
Kap.higigarrien errendimenduen atxikipenak	160.983	134.922	113.926	115.910	130.949	115.948	105.041	98.071	86.998	95.015	88.628	67.928	69.466	95.552	101.223	131.735
Kap.higiezinen errendimenduen atxikipenak	36.196	45.418	46.193	47.962	50.331	49.251	47.316	46.351	44.995	45.773	45.267	45.885	41.588	43.200	43.744	48.006
Ondare irabazien atxikipenak	22.413	11.611	8.043	6.166	11.499	13.016	12.755	17.563	12.341	20.504	22.274	16.145	25.658	34.522	31.062	18.585
Loteria eta apostu jakin batzuen gaineko karga berezia							0	0	0	0	0	0	0	0	0	0
Kuota diferentzial garbia	664.740	506.276	382.622	592.917	546.905	618.213	605.648	465.572	456.396	491.608	758.303	624.549	450.292	462.133	581.034	716.136
Sozialateen gaineko Zerga guztira	884.332	698.227	550.784	762.956	739.683	796.428	770.760	627.557	600.730	652.900	914.472	754.506	587.004	635.408	757.063	914.463
Oinordelza eta Dohaintzen gaineko Zerga	45.789	45.913	40.678	37.228	42.869	55.741	60.213	60.418	57.937	61.188	63.869	68.704	62.989	89.849	76.077	76.211
Ondarearen gaineko Zerga	106.146	2.310	1.111	1.566	61.856	72.811	69.420	66.291	73.043	78.941	83.505	77.415	80.500	81.157	79.480	84.793
Ez egotillaren errentaren gaineko Zerga	167.945	95.164	117.020	67.791	20.899	33.934	-1.433	-65.016	-22.448	13.970	5.734	23.529	27.807	37.276	81.674	143.839
Kreditu Erakundeetako Gordailuen gaineko zerga							6.180	14.253	13.680	14.224	13.621	12.625	15.429	14.759	15.484	15.564
Energia elektrokoaren ekoizpenaren gaineko zerga	0	0	0	0	0	12.438	14.374	18.854	16.273	16.640	17.557	11.946	14.994	12.408	135	183
Zerga iraungiak	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
I KAPITULUA GUZTIRA - ZUZENEKO ZERGAK	3.523.884	2.891.913	2.823.317	3.103.477	3.121.454	3.191.199	3.183.988	3.150.808	3.270.337	3.513.024	3.860.775	3.919.587	3.663.987	3.996.277	4.377.693	4.875.029
BEZ (norberak kudeatua)	1.589.815	1.377.991	1.743.973	1.556.683	1.495.465	1.593.263	1.811.118	1.842.307	1.861.757	1.905.922	2.045.006	2.081.771	1.781.169	2.088.060	2.121.744	2.244.712
Ondare Eskualdaketan gaineko Zerga	98.673	89.521	133.567	52.541	38.735	37.114	47.881	48.075	58.663	67.452	80.371	80.960	65.036	82.388	83.712	79.869
Egintza Juridiko Dokumentatuen gaineko Zerga	58.239	48.892	39.799	30.596	18.990	16.689	17.695	21.862	19.020	16.969	22.779	23.142	15.687	19.879	23.090	14.699
Zenbait Garraioaren gaineko Zerga	26.613	20.006	18.524	12.854	8.727	6.919	7.366	8.224	8.561	10.647	12.670	14.223	7.882	9.545	12.774	14.226
Alkohola eta denbatauk	7.416	6.888	7.543	7.496	6.558	5.696	5.547	5.262	4.777	3.547	2.285	2.862	1.616	2.216	1.798	1.899
Bitarteko produktuak	100	104	93	101	106	123	134	112	100	93	133	124	92	85	96	59
Hidrokarburoak (tasa autonomikoa salbu)	526.425	514.092	515.273	483.035	467.791	559.922	557.943	580.637	607.027	645.214	652.400	743.900	649.374	768.358	746.158	730.349
Hidrokarburoak, tasa autonomikoa							9.566	1.893	5.306	720	-189	-631	-65	-4	0	0
Tabako laboreak	177.215	177.493	181.385	154.840	180.175	170.324	180.709	172.218	179.782	171.954	177.454	180.105	169.306	152.494	178.353	182.816
Garagardoa	2.595	2.789	3.283	3.238	2.818	2.469	1.829	1.515	1.573	1.453	1.748	1.098	847	1.055	1.438	1.423
Elektrizitatea	36.331	35.625	47.648	44.853	46.203	44.297	37.205	32.138	33.737	32.845	34.179	32.322	28.358	25.721	7.835	5.400
Berterabili ezin diren plastik. ontzien																5.806
Zerga bereziak guztira (norberak kudeatuak)	750.083	736.990	755.226	693.561	703.651	782.832	792.932	793.775	832.302	855.826	868.010	959.779	849.529	949.925	935.678	927.752
Zerga iraungiak (Hidro. txikiakiko sal. g. zerga)	26.587	25.687	24.702	24.282	24.517	6.226	103	-5.695	-4.855	-3.859	-4.959	-1.413	-108	-39	-1	1
Aseguru Primaren gaineko Zerga	41.621	39.939	40.575	41.242	39.410	37.241	37.622	39.462	40.757	40.869	43.085	42.512	42.457	56.224	61.088	65.258
Joku jardueraren gaineko zerga							3.265	1.640	1.987	2.499	2.914	2.898	3.866	3.332	2.120	3.344
Berotegi-efektuko gas fluorodunen gaineko zerga							330	1.356	1.123	1.784	1.624	1.086	983	1.161	1.644	2.033
Finantza-transakzioen gaineko zerga															55.185	37.665
Zenbait zerbitzu digitalen gaineko zerga															9.704	6.367
Hondakinak zabortearen gaineko Zerga																7.553
Bestelako zerga iraungiak	165	0	0	9	0	0	96	1	1	3	0	0	0	0	0	0
II KAPITULUA GUZTIRA - ZEHARKAKO ZERGA	2.591.796	2.339.027	2.756.365	2.411.767	2.329.494	2.480.284	2.718.409	2.751.007	2.819.317	2.898.112	3.071.500	3.204.960	2.766.501	3.210.476	3.306.737	3.403.479
Bingoa	16.465	13.885	12.872	9.390	8.107	7.370	6.640	2.423	3.029	3.034	2.969	2.924	1.813	1.298	2.232	2.477
Makinak eta aparatu automatikoak	18.265	18.716	19.296	19.584	18.911	18.952	18.139	18.284	18.728	19.089	19.754	19.208	11.373	12.784	17.749	18.207
Boletok eta bestelakoak	2.487	1.997	2.167	2.523	1.997	2.053	2.724	3.362	3.460	3.553	3.411	3.497	2.662	2.830	3.377	3.853
Kasinoak	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jokuaren gaineko Tasa guztira	37.216	34.597	34.336	31.497	29.015	28.374	27.502	24.069	25.218	25.676	26.134	25.629	15.848	16.912	23.359	24.538
Luzapen eta premiarenduzko errekargua	5.658	5.629	6.242	6.768	6.012	6.820	6.517	7.509	7.380	7.922	9.284	9.311	12.298	11.202	8.809	10.710
Beranduzta interesak	17.012	10.114	19.327	21.006	21.274	20.326	20.450	20.675	28.369	21.956	18.033	18.652	15.588	16.731	-40.990	25.211
Isunak	10.265	7.627	6.772	7.483	8.215	8.083	7.861	9.129	12.238	12.239	11.878	12.760	7.827	10.810	8.598	10.962
III KAPITULUA GUZTIRA - TASAK	70.151	57.968	66.677	66.754	64.516	63.604	62.331	61.383	73.205	67.793	65.330	66.352	51.561	55.654	-224	71.420
NORBERAK KUDEATUT ZERGA ITUNDUAK	6.185.831	5.288.907	5.646.359	5.581.999	5.515.465	5.735.086	5.964.728	5.963.198	6.162.859	6.478.929	6.997.604	7.190.899	6.482.050	7.262.407	7.684.206	8.349.928
BEZ doiketak: Aduanak-Inportazioak	322.878	215.114	263.261	312.308	295.425	328.371	327.280	397.700	503.194	556.423	561.238	609.422	522.946	676.029	957.010	822.627
Barne eragiketak	224.315	168.880	256.687	188.707	247.623	249.800	302.479	258.871	174.344	595.657	333.347	347.818	297.906	382.518	408.934	435.257
BEZ DOIKETAK GUZTIRA	547.193	383.994	519.948	501.015	543.048	578.171	629.759	656.571	677.537	1.152.080	894.585	957.240	820.852	1.058.547	1.	

GIPUZKOA: ZERGABILKETA GARBIA

ZERGA	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Lan errendimenduen abxikipenak	1.393.061	1.315.514	1.369.741	1.423.140	1.420.054	1.395.230	1.406.710	1.430.894	1.471.306	1.532.422	1.616.154	1.709.146	1.729.366	1.864.371	1.969.133	2.137.468
Kap.higiegarien errendimenduen abxikipenak	110.311	93.161	70.744	71.335	78.395	69.925	62.036	53.238	45.530	47.744	50.070	53.457	46.113	45.570	53.588	72.351
Kap.higiezin errendimenduen abxikipenak	24.616	24.806	25.779	26.430	26.486	26.770	26.377	26.351	25.616	26.221	27.223	27.951	26.171	26.865	29.190	30.803
Ondare irabazien abxikipenak	12.857	4.215	8.439	7.253	7.523	14.753	15.702	29.010	14.169	19.946	25.412	21.269	20.198	38.551	29.391	11.110
Loteria eta apostu jakin batzuen gaineko karga berezia							18.948	18.010	9.882	10.483	6.535	7.132	3.910	3.172	1.742	3.245
Profesionalen ordainketa zatikatutak	27.592	25.725	25.156	24.273	23.433	21.951	21.300	21.425	22.483	24.032	25.720	27.022	18.877	23.559	25.147	27.951
Enpresarien ordainketa zatikatutak	41.388	38.587	37.734	36.409	35.150	32.926	31.950	32.137	33.724	36.047	38.579	40.534	28.316	35.339	37.721	41.927
Kuota diferentzial garbia	-157.596	-264.791	-244.543	-195.827	-187.779	-159.653	-138.391	-98.911	-60.765	-41.165	-19.306	-22.417	42.468	19.506	-9.319	43.556
PFEZ guztira	1.452.230	1.237.218	1.293.050	1.393.012	1.403.263	1.401.903	1.444.632	1.512.154	1.561.946	1.655.729	1.770.387	1.864.094	1.915.418	2.056.934	2.136.592	2.368.411
Kap.higiegarien errendimenduen abxikipenak	110.311	93.161	70.744	71.335	78.395	69.925	62.036	53.238	45.530	47.744	50.070	53.457	46.113	45.570	53.588	72.351
Kap.higiezin errendimenduen abxikipenak	24.616	24.806	25.779	26.430	26.486	26.770	26.377	26.351	25.616	26.221	27.223	27.951	26.171	26.865	29.190	30.803
Ondare irabazien abxikipenak	12.857	4.215	8.439	7.253	7.523	14.753	15.702	29.010	14.169	19.946	25.412	21.269	20.198	38.551	29.391	11.110
Loteria eta apostu jakin batzuen gaineko karga berezia							80	0	0	0	0	0	0	0	0	0
Kuota diferentzial garbia	381.981	199.444	148.391	137.741	138.608	148.247	132.991	142.438	163.792	180.925	231.264	233.367	192.036	233.019	224.686	325.894
Sozietateen gaineko Zerga guztira	529.765	321.627	253.353	242.759	251.012	259.695	237.186	251.037	249.107	274.836	333.969	336.044	284.518	344.005	336.854	440.159
Oinordezta eta Dohaintzen gaineko Zerga	25.969	26.946	22.064	28.864	35.300	37.844	34.113	40.188	41.806	46.810	55.231	40.757	45.805	69.895	59.097	58.750
Ondarearen gaineko Zerga	56.600	46.642	1.922	743	38.834	48.710	65.010	67.903	70.854	66.963	78.987	65.507	71.804	70.818	68.423	70.693
Ez egoiarraren errentaren gaineko Zerga	9.194	8.916	8.766	8.276	5.482	5.453	7.559	6.985	12.751	11.401	15.495	18.693	12.705	14.732	16.123	22.895
Kreditu Erakundeetako Gordailuen gaineko zerga							4.626	7.180	7.601	7.581	7.658	7.988	8.574	9.005	9.155	9.798
Energia elektrikoaren ekoizpenaren gaineko zerga	0	0	0	0	0	8.093	9.328	12.322	10.598	10.803	11.569	7.870	9.921	8.263	149	-128
Zerga iraungiak	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
I KAPITULUA GUZTIRA - ZUZENEKO ZERGA	2.073.757	1.641.350	1.579.155	1.673.654	1.733.893	1.761.697	1.802.454	1.897.769	1.954.663	2.074.124	2.273.296	2.340.954	2.348.744	2.573.653	2.626.392	2.970.578
BEZ (norberak kudeatuta)	1.045.597	914.706	1.146.069	1.022.910	974.955	1.036.641	1.175.414	1.204.025	1.212.495	1.237.382	1.347.503	1.371.467	1.178.491	1.390.517	1.408.461	1.483.891
Ondare Eskualdaketan gaineko Zerga	67.956	48.637	46.838	33.103	29.705	25.835	32.059	40.008	49.424	60.137	60.096	60.212	54.897	74.515	71.059	66.041
Egintza Juridiko Dokumentatuen gaineko Zerga	38.536	31.960	28.544	19.679	14.301	14.987	13.292	16.055	14.483	16.177	17.134	17.988	14.449	14.515	14.590	15.692
Zenbait Garraiobidaren gaineko Zerga	15.336	11.411	10.171	8.342	5.846	4.649	4.952	5.854	6.225	7.475	8.810	9.788	5.754	7.091	7.957	8.900
Alkohola eta deribatuak	4.878	4.572	4.957	4.926	4.276	3.706	3.600	3.439	3.111	2.303	1.506	1.885	1.069	1.475	1.194	1.255
Bitarteko produktuak	66	69	61	66	69	80	87	73	65	60	88	82	61	57	64	39
Hidrokarburoak (tasa autonomikoa salbu)	346.222	341.253	338.617	317.406	304.972	364.308	362.104	379.470	395.335	418.892	429.882	490.079	429.651	511.679	495.316	482.805
Hidrokarburoak, tasa autonomikoa							6.208	1.237	3.456	468	-125	-416	-43	-3	0	0
Tabako laboreak	116.552	117.819	119.199	101.747	117.463	110.819	117.280	112.552	117.086	111.638	116.929	118.653	112.020	101.551	118.395	120.852
Garagardoa	1.707	1.851	2.157	2.128	1.837	1.607	1.187	990	1.025	943	1.152	723	560	703	954	941
Elektrizitatea	23.895	23.648	31.312	29.473	30.122	28.821	24.146	21.004	21.972	21.324	22.521	21.294	18.763	17.128	5.201	3.570
Berrerabili ezin diren plastik, ontzien																3.838
Zerga bereziak guztira (norberak kudeatutak)	493.318	489.211	496.304	455.745	458.739	509.342	514.612	518.765	542.048	555.628	571.953	632.301	562.081	632.590	621.124	613.300
Zerga iraungiak (Hidro. bixizkako sal. g. zerga)	17.486	17.051	16.233	15.956	15.983	4.051	67	-3.722	-3.162	-2.505	-3.267	-931	-71	-26	0	1
Aseguru Primen gaineko Zerga	25.365	23.797	24.883	25.295	24.179	23.303	22.792	23.209	23.712	24.720	25.640	25.832	25.555	33.416	35.253	36.356
Joku jardueraren gaineko zerga							2.717	1.376	1.598	1.864	2.259	2.178	1.887	1.887	1.361	1.958
Berotegi-efektuko gas fluordunen gaineko zerga							428	1.407	1.224	2.071	1.938	1.719	1.623	1.898	2.282	1.344
Finantza-transakzioen gaineko zerga															36.633	24.899
Zenbait zerbitzu digitalen gaineko zerga															4.948	3.551
Hondakinak zabortelean uztearen gaineko Zerga																1.144
Bestelako zerga iraungiak	0	0	0	0	0	0	0	-16	0	0	440	0	110	0	0	0
II KAPITULUA GUZTIRA - ZEHARKAKO ZERGA	1.703.593	1.536.773	1.769.042	1.581.030	1.523.709	1.618.809	1.766.333	1.806.960	1.848.047	1.902.949	2.032.507	2.120.552	1.844.775	2.156.403	2.203.667	2.257.077
Bingoa	7.936	6.447	5.853	3.965	3.182	2.825	2.554	978	1.274	1.271	1.258	1.241	812	588	874	961
Makinak eta aparatu automatikoak	9.313	9.446	9.890	10.169	9.245	9.542	9.024	9.163	9.180	9.451	9.736	10.246	4.405	6.664	8.988	9.315
Boletoak eta bestelakoak	1.056	839	1.053	1.177	1.189	1.666	1.506	1.509	1.656	1.778	2.104	2.023	1.645	1.799	1.897	1.882
Kasinoak	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jokuaren gaineko Tasa guztira	18.305	16.732	16.797	15.311	13.617	14.033	13.085	11.650	12.110	12.500	13.098	13.510	6.862	9.050	11.759	12.158
Luzapen eta premienduzko errekarua	3.981	4.891	4.594	6.132	5.805	8.164	6.487	10.681	5.564	5.828	7.218	5.519	4.992	5.340	6.010	5.208
Berandutza interesak	5.083	4.567	4.756	5.685	7.513	8.185	2.357	7.470	7.845	6.007	4.977	4.837	5.612	5.408	2.897	5.499
Isunak	4.971	6.289	6.530	5.288	7.827	7.720	8.172	8.561	9.789	5.593	17.024	8.939	440	8.408	4.365	8.414
III KAPITULUA GUZTIRA - TASAK	32.340	32.478	32.676	32.417	34.762	38.101	30.095	38.361	35.307	29.928	42.317	32.805	17.905	28.206	25.031	31.280
NORBERAK KUDEATUT ZERGA ITUNDUAK	3.809.690	3.210.601	3.380.874	3.287.101	3.292.363	3.418.607	3.598.882	3.743.091	3.838.017	4.007.001	4.348.120	4.494.312	4.211.425	4.758.262	4.855.090	5.258.935
BEZ doiketak: Aduanak-Inportazioak	212.352	142.792	173.005	205.220	192.600	213.652	212.404	259.914	327.712	361.247	369.813	401.486	346.002	450.193	635.285	543.806
Barne eragiketak	147.528	112.102	168.685	124.001	161.436	162.530	196.309	169.183	113.544	386.718	219.650	229.142	197.106	254.733	271.459	287.731
BEZ DOIKETAK GUZTIRA	359.880	254.894	341.689	329.221	354.035	376.181	408.713	429.097	441.256	747.965	589.463	630.628	543.108	704.926	906.744	831.537
Alkohola, deribatuak eta bitartekoak: inportazioak	121	75	97	97	83	65	68	63	54	86						

EAE: ZERGABILKETA GARBIA

ZERGA	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Lan errendimenduen abikipenak	4.322.205	4.167.053	4.308.649	4.448.414	4.404.481	4.325.492	4.401.917	4.473.913	4.597.695	4.767.619	4.991.342	5.310.336	5.316.815	5.638.972	5.994.176	6.591.877
Kap.higigarrien errendimenduen abikipenak	312.169	266.279	224.646	217.844	241.769	215.028	196.337	174.820	150.658	166.782	180.720	141.252	135.357	158.803	173.472	226.968
Kap.higiezinen errendimenduen abikipenak	70.950	80.447	82.630	85.191	87.749	86.181	83.322	81.804	79.468	80.995	81.905	83.338	76.526	78.988	82.595	89.043
Ondare irabazien abikipenak	39.872	17.417	18.250	14.780	20.110	29.674	33.210	53.045	29.460	44.768	51.306	39.701	49.658	78.552	64.711	34.202
Loteria eta apostu jakin batzuen gaineko karga berezia							33.797	42.406	15.347	24.169	43.570	56.935	7.422	34.124	29.231	30.172
Profesionalen ordainketa zatikatuak	69.482	65.067	64.098	61.808	60.636	57.545	56.066	58.173	59.536	63.504	67.573	70.797	44.448	54.933	59.564	71.147
Enpresarien ordainketa zatikatuak	104.222	97.600	96.147	92.712	90.953	86.317	84.099	87.259	89.305	95.256	101.359	106.196	66.672	82.400	89.346	106.720
Kuota diferentzial garbia	-460.662	-776.169	-728.551	-599.524	-576.503	-535.246	-498.544	-323.740	-181.621	-110.901	-110.161	-94.885	-46.673	-12.379	4.602	-64.597
PFEZ guztira	4.458.237	3.917.693	4.065.868	4.321.226	4.329.195	4.264.991	4.390.205	4.647.680	4.839.847	5.132.194	5.407.614	5.713.671	5.650.225	6.114.393	6.497.698	7.085.533
Kap.higigarrien errendimenduen abikipenak	312.169	266.279	224.646	217.844	241.769	215.028	196.337	174.820	150.658	166.782	180.720	141.252	135.357	158.803	173.471	226.968
Kap.higiezinen errendimenduen abikipenak	70.950	80.447	82.630	85.191	87.749	86.181	83.322	81.804	79.468	80.995	81.905	83.338	76.525	78.988	82.595	89.043
Ondare irabazien abikipenak	39.872	17.417	18.250	14.780	20.110	29.674	33.210	53.045	29.460	44.768	51.306	39.701	49.658	78.552	64.711	34.202
Loteria eta apostu jakin batzuen gaineko karga berezia							80	0	0	0	0	0	0	0	0	0
Kuota diferentzial garbia	1.269.242	867.544	661.531	842.443	782.157	886.053	846.274	729.381	743.117	819.115	1.162.078	1.039.502	781.008	838.808	1.030.489	1.285.466
Sozietateen gaineko Zerga guztira	1.692.233	1.231.686	987.056	1.160.259	1.131.784	1.216.937	1.159.223	1.039.051	1.002.703	1.111.661	1.476.010	1.303.792	1.042.548	1.155.151	1.351.267	1.635.679
Oinordetza eta Dohaintzen gaineko Zerga	81.829	80.099	70.541	77.145	89.532	105.417	112.358	113.688	110.978	117.912	132.079	122.339	122.169	179.944	152.753	159.013
Ondarearen gaineko Zerga	181.309	49.645	3.641	3.432	115.490	138.076	152.456	151.036	161.328	163.227	184.877	167.643	177.197	171.456	169.734	176.178
Ez egoiliarren errentaren gaineko Zerga	187.572	113.634	131.328	82.099	32.787	43.135	9.593	-54.610	-2.389	33.233	32.439	51.835	50.788	62.212	108.464	179.940
Kreditu Erakundeetako Gordailuen gaineko zerga							12.299	24.428	24.323	24.823	24.565	24.163	27.629	27.509	28.835	29.738
Energia elektrikoaren ekolizpenaren gaineko zerga	0	0	0	0	0	24.508	28.217	37.304	32.135	32.847	34.857	23.698	29.756	24.673	6431	-266
Zerga iraungiak	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
I KAPITULUA GUZTIRA - ZUZENENKO ZERGAK	6.601.180	5.392.758	5.258.435	5.644.160	5.698.787	5.793.064	5.864.350	5.958.577	6.168.926	6.615.897	7.292.440	7.407.142	7.100.312	7.735.340	8.309.391	9.265.815
BEZ (norberak kudeatua)	3.173.284	2.759.294	3.478.206	3.099.727	2.962.490	3.139.434	3.555.395	3.645.246	3.676.456	3.762.184	4.059.967	4.129.679	3.534.767	4.152.038	4.210.645	4.441.457
Ondare Eskualdekaten gaineko Zerga	185.062	152.236	194.788	98.531	79.899	71.889	90.234	101.716	121.348	144.420	160.048	162.760	140.473	182.440	178.482	168.020
Egintza Juridiko Dokumentatuen gaineko Zerga	115.544	95.206	80.945	58.475	41.308	38.466	36.600	43.645	39.197	38.854	46.970	47.502	35.831	40.945	45.360	36.464
Zenbait Garraibidieren gaineko Zerga	49.197	37.150	34.339	24.753	17.350	13.645	14.913	16.525	17.947	21.733	26.073	28.131	16.063	20.279	24.813	27.254
Alkohola eta deribatutak	14.803	13.792	15.044	14.926	12.992	11.225	10.890	10.411	9.432	7.001	4.536	5.677	3.207	4.406	3.568	3.758
Bitarteko produktutak	200	208	185	201	209	242	264	222	198	183	265	246	182	169	191	116
Hidrokarburoak (tasa autonomikoa salbu)	1.050.749	1.029.420	1.027.669	961.837	926.686	1.103.295	1.095.295	1.148.866	1.198.710	1.273.617	1.295.215	1.475.699	1.288.697	1.527.855	1.480.766	1.445.091
Hidrokarburoak, tasa autonomikoa							18.778	3.746	10.478	1.422	-376	-1.251	-128	-8	0	0
Tabako laboreak	353.723	355.412	361.758	308.323	356.293	335.613	354.748	340.756	355.021	339.422	352.301	357.280	335.992	303.229	353.945	361.726
Garagardoa	5.180	5.584	6.548	6.447	5.582	4.866	3.590	2.998	3.107	2.867	3.471	2.178	1.680	2.098	2.853	2.815
Elektrizitatea	72.517	71.336	95.030	89.312	91.527	87.285	73.036	63.589	66.621	64.835	67.855	64.118	56.278	51.145	15.548	10.685
Berrerabili ezin diren plastik. ontzien																11.489
Zerga bereziak guztira (norberak kudeatutak)	1.497.171	1.475.751	1.506.234	1.381.046	1.393.919	1.542.525	1.556.601	1.570.588	1.643.567	1.689.353	1.723.268	1.903.946	1.685.907	1.888.894	1.856.872	1.835.679
Zerga iraungiak (Hidro. bikizikoak sal. g. zerga)	53.068	51.436	49.266	48.350	48.567	12.268	201	-11.269	-9.588	-7.618	-9.844	-2.804	-214	-77	-1	2
Aseguru Primaren gaineko Zerga	77.141	72.921	76.048	77.383	73.818	71.019	70.216	72.462	74.176	75.694	79.140	78.931	79.761	104.638	112.458	118.237
Joku jardueraren gaineko zerga							7.674	4.100	4.943	5.957	6.614	6.227	6.852	6.591	4.621	6.607
Berotegi-efektuko gas fluoriduen gaineko zerga							821	3.011	2.521	4.164	3.846	3.044	2.829	3.207	4.250	4.022
Finantza-transakzioen gaineko zerga															109.515	74.526
Zenbait zerbitzu digitalen gaineko zerga															17.154	11.587
Hondakinak zabortelean uztearen gaineko Zerga																10.729
Bestelako zerga iraungiak	165	0	0	9	0	0	96	-15	1	3	440	0	110	0	0	0
II KAPITULUA GUZTIRA - ZEHARKAKO ZERGAK	5.150.632	4.643.994	5.419.826	4.788.275	4.617.352	4.889.247	5.332.751	5.446.008	5.570.567	5.734.743	6.096.521	6.357.416	5.502.379	6.398.954	6.564.168	6.734.583
Bingoa	27.749	23.163	21.378	15.262	12.682	11.183	10.006	3.807	5.896	5.041	4.903	4.758	3.055	2.217	3.540	3.589
Makinak eta aparatu automatikoak	31.934	32.566	33.948	34.815	32.833	33.317	31.851	32.175	32.613	33.356	34.496	34.775	18.775	22.782	31.320	32.367
Boletoak eta bestelakoak	3.570	2.999	3.468	4.024	3.587	4.235	4.798	5.438	5.710	5.875	6.110	6.137	4.946	4.955	5.898	6.352
Kasinoak	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Jokuaren gaineko Tasa guztira	63.253	58.728	58.794	54.100	49.102	48.735	46.655	41.420	44.219	44.272	45.509	45.670	26.777	29.955	40.758	42.308
Luzapen eta premianduzko errekarria	11.738	12.003	12.311	14.510	13.199	17.474	14.835	20.012	14.637	15.312	18.324	16.486	18.402	17.918	16.697	17.514
Berandutza interesak	23.435	16.264	25.576	28.414	30.910	30.881	26.254	31.496	38.858	30.137	24.925	25.488	22.424	23.555	-36.038	32.350
Isunak	15.263	13.919	13.377	13.147	16.497	16.512	16.226	22.349	22.987	17.076	29.752	22.030	8.850	20.106	14.531	20.506
III KAPITULUA GUZTIRA - TASAK	113.689	100.914	110.058	110.172	109.708	113.602	103.970	115.227	120.701	106.798	118.510	109.675	76.453	91.533	35.948	112.678
NORBERAK KUDEATUT.ZERGA ITUNDUAK	11.865.501	10.137.666	10.788.319	10.542.607	10.425.846	10.795.914	11.301.072	11.519.862	11.860.195	12.457.438	13.507.471	13.874.233	12.679.144	14.225.827	14.909.506	16.113.076
BEZ doiketak: Aduanak-Inportazioak	644.468	430.745	525.052	621.879	585.231	647.037	642.481	786.902	993.669	1.098.349	1.114.230	1.208.931	1.037.798	1.344.261	1.899.207	1.627.675
Barne eragiketak	447.734	338.166	511.941	375.761	490.537	492.216	593.795	512.210	344.280	1.175.793	661.796	689.978	591.200	760.625	811.537	8