

**It does not include:**

- intermittent taxes such as inheritance taxes, death duties or taxes on inter vivos gifts,
- taxes assessed on holdings of property, land or real estate when these holdings are used as a basis for estimating the income of their owners (these taxes are included under 'Tax on income and social insurance contributions' (HY140G)),
- taxes on land, buildings or other assets owned or rented by enterprises and used by them for production (these taxes are considered as taxes on production, and they are deducted from the market output of self-employment income to build the component 'Gross cash profits or losses from self-employment' (including royalties) (PY050G)),
- regular taxes on wealth paid by tenant indirectly via housing costs (HH070). In this case tax should be part of housing costs variable (HH070)

### Description of flags

This income source uses two-digit or one-digit flags.

This variable includes the possibility of one-digit flags used, '*-4 Amount included in another income component*' used when the value is not collected separately or could not be divided from another income component.

In case a two-digit flag is used, the first digit collects information for 'most common source or method' used, the second digit collects information for the 'type of collected value'.

The modalities used for the first digit are the same as other income variables while for the type of collected values there is only two modalities '1-Net of tax on income at source and social contributions' and '9- Not applicable (the value was not collected)'.

For HY120G and HY120N the only acceptable modality for the type of collected value is "1 – net of tax on income at source and social contributions" (or "9 – Not applicable (the value was not collected)" if that is the case).

The imputation factor shows what percentage of a recorded (transmitted) value is collected and what percentage is imputed. The value should be recorded with two decimal places. Negative values are allowed.