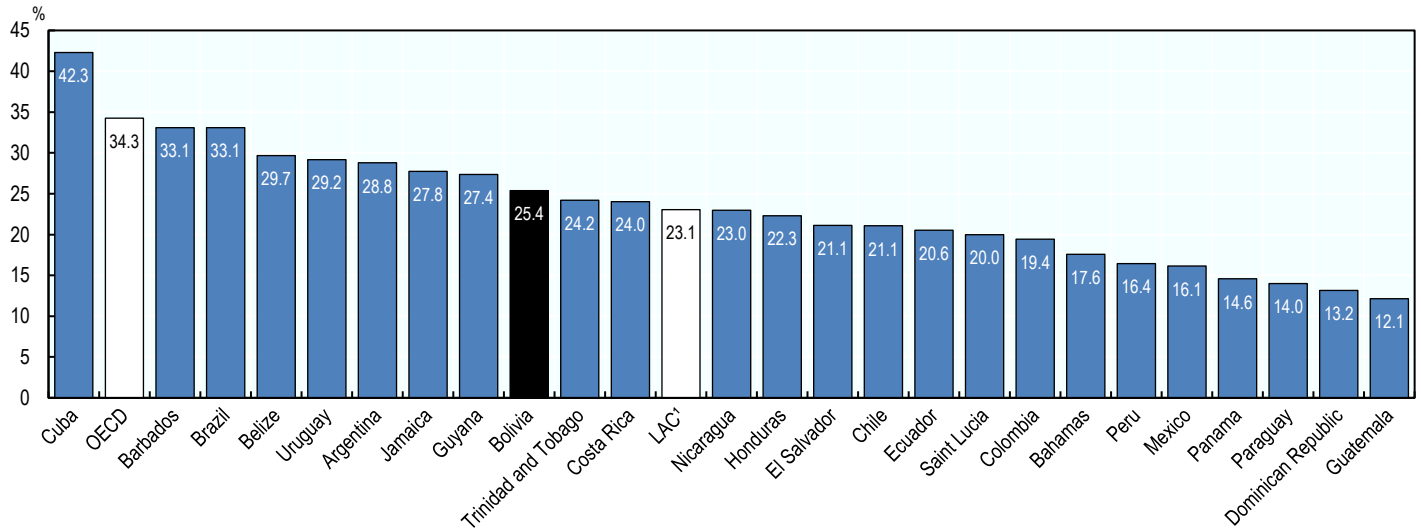


# Revenue Statistics in Latin America and the Caribbean 2020 - Bolivia

## Tax-to-GDP ratio

### Tax-to-GDP ratio compared to other Latin American and Caribbean (LAC) countries and regional averages, 2018

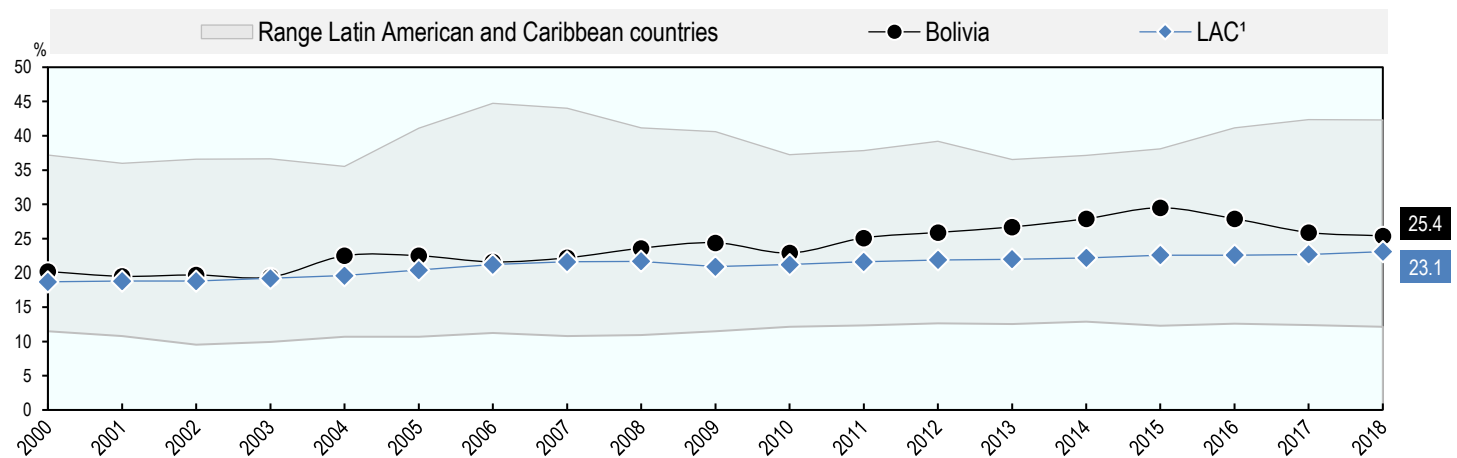
Bolivia's tax-to-GDP ratio in 2018 (25.4%) was above the LAC average (23.1%)<sup>1</sup> in this year's Revenue Statistics in Latin America and the Caribbean publication by 2.3 percentage points and below the OECD average (34.3%).



1. Represents the unweighted average of 25 Latin American and Caribbean countries included in this publication and excludes Venezuela due to data availability issues.

### Tax-to-GDP ratio over time

The tax-to-GDP ratio in Bolivia decreased by 0.5 percentage points from 25.9% in 2017 to 25.4% in 2018. In comparison, the LAC average increased by 0.4 percentage points between 2017 and 2018 to 23.1%. Over a longer time period, the LAC average has increased by 4.4 percentage points, from 18.7% in 2000 to 23.1% in 2018, whereas over the same period the tax-to-GDP ratio in Bolivia has increased by 5.2 percentage points, from 20.2% to 25.4%. Since 2000, the highest tax-to-GDP ratio in Bolivia was 29.5% in 2015, and the lowest was 19.4% in 2003.



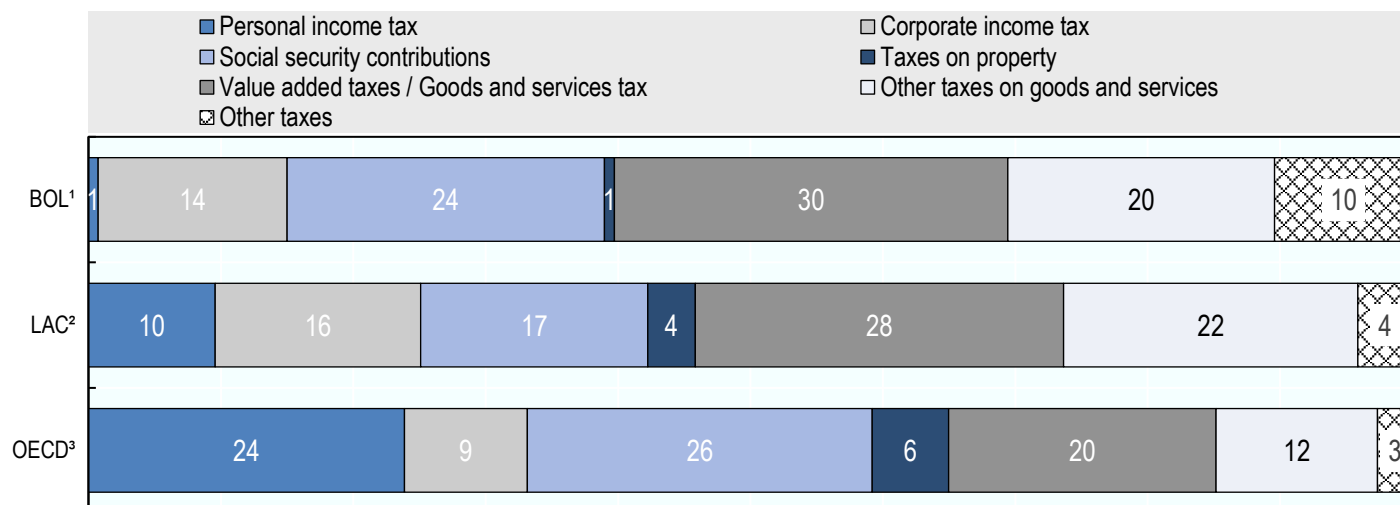
1. Represents the unweighted average of 25 Latin American and Caribbean countries included in this publication and excludes Venezuela due to data availability issues.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

## Tax structures

### Tax structure compared to the regional averages

Tax structure refers to the share of each tax revenue category in total tax revenues. The highest share of tax revenues in Bolivia in 2018 was derived from value added taxes / goods and services tax (29.7%). The second-highest share of tax revenues in 2018 was derived from social security contributions (24.0%).



1. Social security contributions are estimated in 2018

2. Represents the unweighted average of 25 LAC countries included in this publication and excludes Venezuela due to data availability issues. Ecuador and Nicaragua are excluded from the LAC average for CIT and PIT revenue as a sufficient breakdown is not available.

3. Data for 2017 are used for the OECD average as the 2018 data are not available. All figures within the chart are rounded.

### Summary of the tax structure in Bolivia

	Tax revenues in national currency			Tax structure in Bolivia		
	Bolivian Boliviano, Millions			% in GDP		
	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	10 152	10 591	+ 439	3.9	3.8	-0.1
<i>of which</i>	-	-	-	0.0	0.0	-
Personal income, profits and gains	502	525	+ 23	0.2	0.2	-0.0
Corporate income, profits and gains	9 650	10 066	+ 416	3.7	3.6	-0.1
Social security contributions	15 915	16 930	+ 1 015	6.1	6.1	-0.1
Taxes on property	492	543	+ 51	0.2	0.2	+0.0
Taxes on goods and services	34 022	35 215	+ 1 194	13.1	12.7	-0.5
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	20 199	20 977	+ 778	7.8	7.5	-0.3
Taxes on specific goods and services	9 430	9 600	+ 170	3.6	3.4	-0.2
<i>of which</i>	-	-	-	-	-	-
Excises	6 032	6 191	+ 159	2.3	2.2	-0.1
Customs and import duties	3 198	3 185	- 14	1.2	1.1	-0.1
Other taxes <sup>2</sup>	6 491	7 355	+ 864	2.5	2.6	+0.1
<b>TOTAL</b>	<b>67 072</b>	<b>70 634</b>	<b>+ 3 563</b>	<b>25.9</b>	<b>25.4</b>	<b>-0.5</b>

1. The revenue from taxes on income, profits and gains may not add up to the sum of revenue from personal income tax and corporate income tax due to revenue that could not be allocated to these categories.

2. In this country note, "other taxes" is calculated as total tax minus taxes on income, profits and capital gains, social security contributions, taxes on property and taxes on goods and services. It includes taxes on payroll and workforce, and other taxes (as defined in the OECD Interpretative Guide).

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.