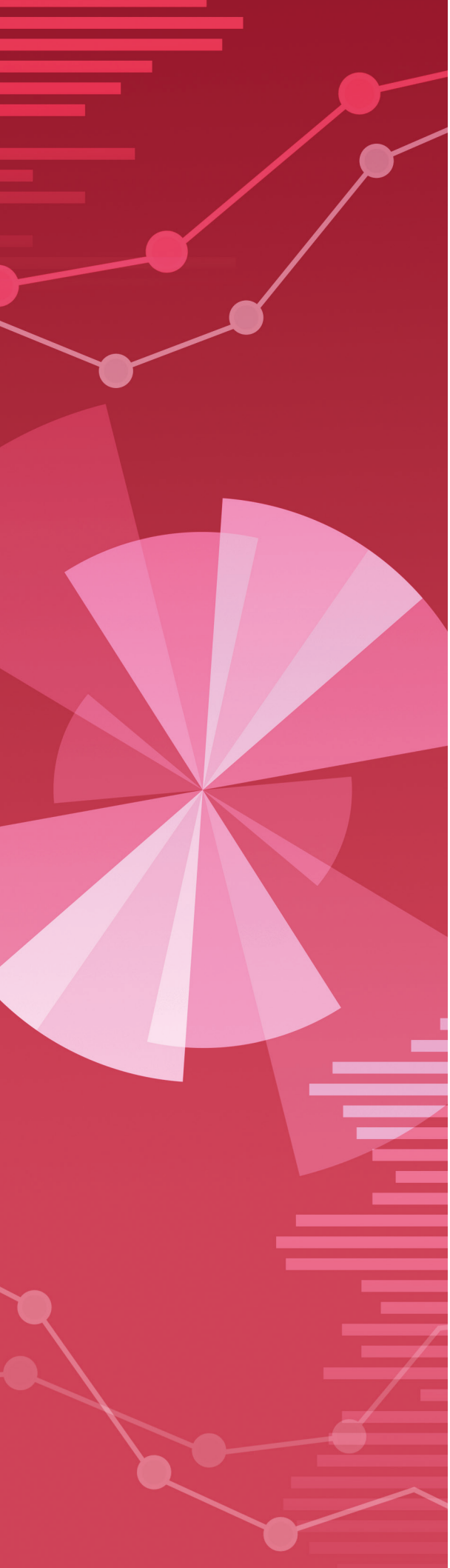


Revenue Statistics in Latin America and the Caribbean

1990-2021

2023

Revenue Statistics in Latin America and the Caribbean 2023

1990-2021

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Foreword

Revenue Statistics in Latin America and the Caribbean 2023 is a joint publication by the Organisation for Economic Co-operation and Development (OECD) Centre for Tax Policy and Administration, the OECD Development Centre, the United Nations Economic Commission for Latin America and the Caribbean (UN-ECLAC), the Inter-American Center of Tax Administrations (CIAT) and the Inter-American Development Bank (IDB). It presents detailed, internationally comparable data on tax revenues for 27 Latin American and Caribbean (LAC) economies, four of which are OECD members.

Revenue Statistics in Latin America and the Caribbean 2023 is based on the well-established methodology of the OECD Revenue Statistics database, which is an essential reference source for OECD member countries. Comparisons are also made with the average tax indicators for OECD economies. In this publication, the term "taxes" is confined to compulsory, unrequited payments to general government. As outlined in the Interpretative Guide to Revenue Statistics, taxes are "unrequited" in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. The OECD methodology classifies a tax according to its base: income, profits and capital gains (classified under heading 1000); payroll (heading 3000); property (heading 4000); goods and services (heading 5000); and other taxes (heading 6000). Compulsory social security contributions paid to general government are treated as taxes and classified under heading 2000. Greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in the Interpretative Guide in Annex A.

Extending the OECD methodology to countries in Latin America and the Caribbean (LAC) enables comparisons of tax systems on a consistent basis across this region as well as with OECD countries and with all countries included in the Global Revenue Statistics database. In a few cases, this methodology differs from the approach used by UN-ECLAC, CIAT and IDB; these differences are noted in the text and in the tables.

The report provides an overview of the main taxation trends in the LAC region. It examines changes in the level and the composition of taxation plus the attribution of tax collection by sub-level of government between 1990 and 2021. The report includes two special features: the first examines fiscal revenues from non-renewable natural resources in the LAC region in 2021 and 2022; the second discusses the measurement and evaluation of tax expenditures in Latin America and the Caribbean.

Acknowledgements

Revenue Statistics in Latin America and the Caribbean 2023 was jointly produced by the Organisation for Economic Co-operation and Development (OECD) Centre for Tax Policy and Administration, the OECD Development Centre, the United Nations Economic Commission for Latin America and the Caribbean (UN-ECLAC), the Inter-American Center of Tax Administrations (CIAT) and the Inter-American Development Bank (IDB).

The staff from these organisations with responsibility for producing the publication were: Emmanuelle Modica of the OECD Centre for Tax Policy and Administration, under the supervision of the Director, Manal Corwin, the Deputy Director David Bradbury, the Acting Head of the Tax Policy and Statistics Division Kurt Van Dender, and the Acting Head of the Tax Data and Statistical Analysis Unit, Alexander Pick; Jingjing Xia and René Orozco of the OECD Development Centre, under the supervision of the Director, Ragnheiður Elín Árnadóttir, Deputy Director Federico Bonaglia, and the Head of the Latin America and the Caribbean Unit, Sebastian Nieto Parra; Indira Romero of the UN-ECLAC Subregional headquarters in Mexico and Michael Hanni and Sandra Galaz Monsalve of the Economic Development Division of UN-ECLAC, under the supervision of Director Daniel Titelman and the Chief of the Fiscal Affairs Unit, Noel Pérez Benítez; Julio Alberto López from the CIAT Tax Studies and Research Directorate, under the supervision of Director Santiago Díaz de Sarralde; and Alberto Barreix, Principal Technical Leader in Fiscal Economics at the IDB, under the supervision of Ubaldo González de Frutos, Sector Lead Specialist in Tax Administration. Michael Hanni of UN-ECLAC authored the special feature on fiscal revenues from non-renewable natural resources in Latin America and Caribbean (LAC) (Chapter 2); Sandra Galaz Monsalve and Michael Hanni of UN-ECLAC authored the special feature on the measurement and evaluation of tax expenditures in the LAC region, based in part on a report by Raymundo Campos-Vázquez (Chapter 3).

The authors would like to thank other staff at the OECD Development Centre and the Centre for Tax Policy and Administration for their invaluable support in completing and enhancing the 2023 edition of this publication. Karena Garnier from the OECD Centre for Tax Policy and Administration, Delphine Grandrieux and Elizabeth Nash from the OECD Development Centre's Communications and Publications team, and Damian Garnys from the OECD Publications and Communications Directorate, ensured the production of the publication, in both paper and electronic form. Michael Sharratt from the OECD Centre for Tax Policy and Administration provided invaluable assistance with the databases, website and other dissemination tools. Nicolas Miranda from the OECD Centre for Tax Policy and Administration provided precious help in checking the Spanish translation.

Finally, the OECD Centre for Tax Policy and Administration and the OECD Development Centre would like to thank our colleagues working in national entities, with whom we have consulted regularly in preparing this report. In particular, we are grateful to Martín López Amorós, Eduardo Rodriguez and Marcelo Adrián Calissano from the Ministry of Finance of Argentina; Fidelia Raulina Pérez Castillo and Mariam Ortiz from the Dominican Republic's Finance Ministry; Luis Alberto Canjura Vásquez, from the Ministry of Finance of El Salvador; David Fernando Pineda Pinto from the Revenue Administration Service and Kervin Andre Sánchez Valle and Neffy Noel Velásquez Sagastume from the Secretary of Finance in Honduras; Andrea Gregory from Jamaica's Tax Administration and Customs agencies; Emma Isaza from Panama's Finance Ministry; Diego Dominguez from Paraguay's Finance Ministry; and Óscar Gustavo Núñez Del Arco Mendoza and Jorge Rivera Calderón from Peru's Ministry of Economy and Finance.

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Executive Summary

Revenue Statistics in Latin America and the Caribbean 2023 provides internationally comparable data on tax levels and tax structures for 27 Latin American and Caribbean (LAC) countries: Antigua and Barbuda, Argentina, the Bahamas, Barbados, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, the Dominican Republic, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Saint Lucia, Trinidad and Tobago, Uruguay and Venezuela.

In this publication, "taxes" are defined as compulsory, unrequited payments to general government. Compulsory social security contributions (SSCs) paid to general government are classified as taxes. More information on the tax classification is set out in the Interpretative Guide in Annex A.

Tax-to-GDP ratios in the LAC region in 2021

A recovery in economic activity after the initial shock of the COVID-19 pandemic, higher commodity prices and the end of temporary tax reliefs supported a strong rebound in tax revenues across the LAC region in 2021. The average tax-to-GDP ratio in the LAC region was 21.7% in 2021, an increase of 0.8 percentage points (p.p.) from the level in 2020, when the tax-to-GDP ratio fell by 0.8 p.p. The LAC average represents the unweighted average of 25 countries included in this publication, excluding Cuba and Venezuela due to data issues. In comparison, the average tax-to-GDP ratio across the OECD increased by 0.6 p.p. between 2020 and 2021 to reach 34.1%.

Tax-to-GDP ratios ranged from 12.7% in Panama to 33.5% in Brazil in 2021. Eighteen countries recorded increases in their tax-to-GDP ratio between 2020 and 2021, and eight countries recorded decreases. While tax revenues and GDP increased in nominal terms in all countries except the Bahamas, nominal GDP rose by more than nominal tax revenues in eight LAC countries, causing their tax-to-GDP ratio to decline.

The largest increase in 2021 was observed in Belize, whose tax-to-GDP ratio rose by 5.0 p.p. due to an increase in revenues from taxes in goods and services caused by a strong rebound in tourism. The second- and third- largest increases were observed in Chile (2.8 p.p.) and Peru (2.7 p.p.) and were driven primarily by revenues from value-added taxes (VAT) and income taxes, related to higher commodity prices and the settling of 2020 tax obligations in 2021.

In 2021, revenues from taxes on goods and services rebounded strongly as a percentage of GDP (by 0.8 p.p.), reversing a decline of similar magnitude in the previous year. Within this category, revenues from VAT recorded the largest rise of any major tax type, of 0.6 p.p. Meanwhile, revenues from income taxes increased by 0.1 p.p. on average across the LAC region between 2020 and 2021, having declined by 0.1 p.p. in 2020.

Average tax-to-GDP ratios in the Caribbean, Central America & Mexico and South America stood at 22.8%, 19.2% and 22.8% respectively in 2021. South America and Central America & Mexico both recorded an increase of 1.1 p.p. in tax revenues between 2020 and 2021, while the Caribbean's tax-to-GDP ratio increased by just 0.1 p.p. In all three sub-regions, VAT was the main driver of the increase in tax revenues. Income tax revenues also contributed to higher tax revenues in Central America & Mexico

and in South America. In contrast, revenues from income taxes fell by 0.5 p.p. between 2020 and 2021 in the Caribbean, driven mainly by declines in corporate income tax (CIT).

Evolution of tax-to-GDP ratios in the LAC region since 1990

The average tax-to-GDP ratio for the LAC region rose by 7.0 p.p. between 1990 and 2021 due largely to increases in revenues from VAT and taxes on income and profits (of 4.1 p.p. and 2.5 p.p., respectively). The gap between the LAC and OECD average tax-to-GDP ratios narrowed over this period, from 16.2 p.p. in 1990 to 12.5 p.p. in 2021, although the difference widened in 2020 due to the relatively large impact of the COVID-19 pandemic on tax revenues in the LAC region.

On average, South America's tax-to-GDP ratio recorded the strongest growth among the sub-regions between 1990 and 2021 and has been above the LAC average since 1994, despite declining between 2015 and 2020. The Caribbean's average tax-to-GDP ratio was consistently higher than the LAC average between 1990 and 2021, while the average tax-to-GDP ratio of Central America & Mexico increased gradually over this period but remained below the LAC average.

Tax structures in the LAC region

In 2021, taxes on goods and services generated half of total tax revenues in the LAC region, compared with less than a third in the OECD (32.1% in 2020, the latest year available). VAT revenues were the principal source of these revenues in the LAC region in 2021, accounting for 29.9% of total tax revenues and amounting to 6.4% of GDP on average. In contrast, VAT accounted for 20.2% of total tax revenues in the OECD (2020 figure).

Taxes on income and profits accounted for 26.7% of total tax revenues in the LAC region in 2021. CIT and personal income tax revenues accounted for 15.4% and 9.4% respectively of total tax revenues on average, compared with 9.0% and 24.1% in the OECD (2020 figures). The average share of SSCs in total tax revenues was 17.0% in the LAC region in 2021, below the OECD average of 26.6% (2020 figure).

Environmentally related tax revenues (ERTRs) amounted to 1.0% of GDP on average in 2021 in the 25 LAC countries for which data are available, below the OECD average of 1.9%. More than two-thirds of ERTRs in the LAC region were derived from taxes on energy, most commonly excises on diesel and petrol (0.7% of GDP on average).

Special feature: Trends in fiscal revenues from non-renewable natural resources

Hydrocarbon-related revenues in major oil producers in the LAC region rose from 2.1% of GDP on average in 2020 to 2.6% in 2021 and an estimated 4.2% in 2022 as oil prices rose due to the impact of the global economic recovery in 2021 and Russia's invasion of Ukraine in 2022. Meanwhile, average revenues from mining increased from 0.34% of GDP in 2020 to 0.68% in 2021 and an estimated 0.7% in 2022. A recovery in mining output, coupled with higher international prices, led to a sharp increase in mining profits and CIT payments in the region's major mineral producers.

Special feature: Tax expenditures in the LAC region

Tax expenditures are widely used in the LAC region to achieve a range of economic and social objectives. However, foregone revenues from tax expenditures are significant, averaging 3.7% of GDP in Latin America in 2021, equivalent to 19% of general government tax revenues. Tax expenditures may not always be the most efficient policy tool; it is crucial to measure their costs and monitor their impact.

1 Tax revenue trends, 1990-2021

Introduction

Economies in Latin America and the Caribbean (LAC) rebounded strongly in 2021 after registering one of the most severe output contractions in 2020 due to the COVID-19 crisis. The recovery was driven by fiscal stimulus, more favourable external conditions and the acceleration of the LAC region's vaccination campaigns, which allowed economies to reopen. Nevertheless, poverty and inequality in the LAC region remained above pre-pandemic levels. Although the recovery in 2021 helped relieve some of the pressure on public finances, growth slowed in 2022 and structurally tight fiscal space, largely attributable to low tax revenues, still needs to be addressed (OECD et al., 2022[1]).

Fiscal policy has an important role to play in catalysing inclusive economic growth in the region and achieving the Sustainable Development Goals. In the short term, LAC economies must balance support for the economic recovery with protecting the most vulnerable households and preserving fiscal sustainability. In the long term, higher levels of revenue generation will be crucial to finance capital investments and address demands from citizens across the region to improve equity via the provision of public goods of quality, to mitigate high levels of vulnerability, particularly in the labour market, and to implement more comprehensive social protection systems. Tax reforms will be needed to encourage a transition to cleaner forms of energy in the context of the climate crisis as well as to promote entrepreneurship in the region (OECD et al., 2022[1]).

Revenue Statistics in Latin America and the Caribbean 2023 provides internationally comparable data on tax revenues in 27 countries in the region, both as a basis for in-depth tax policy analysis and as a common starting point for knowledge sharing and capacity development. This edition of the report shows the recovery of tax revenues in 2021, the second year of COVID-19 pandemic. This chapter discusses the evolution of key tax indicators between 1990 and 2021, including the tax-to-GDP ratio, the tax mix and the share of tax revenue generated by different levels of government, as well as the efficiency of value-added tax in the region. It also analyses revenues from environmentally related taxes. Chapters 5 and 6 provide a detailed country-by-country breakdown of tax revenues.

Tax-to-GDP ratios: levels and annual changes in 2021

Tax-to-GDP ratios in 2021

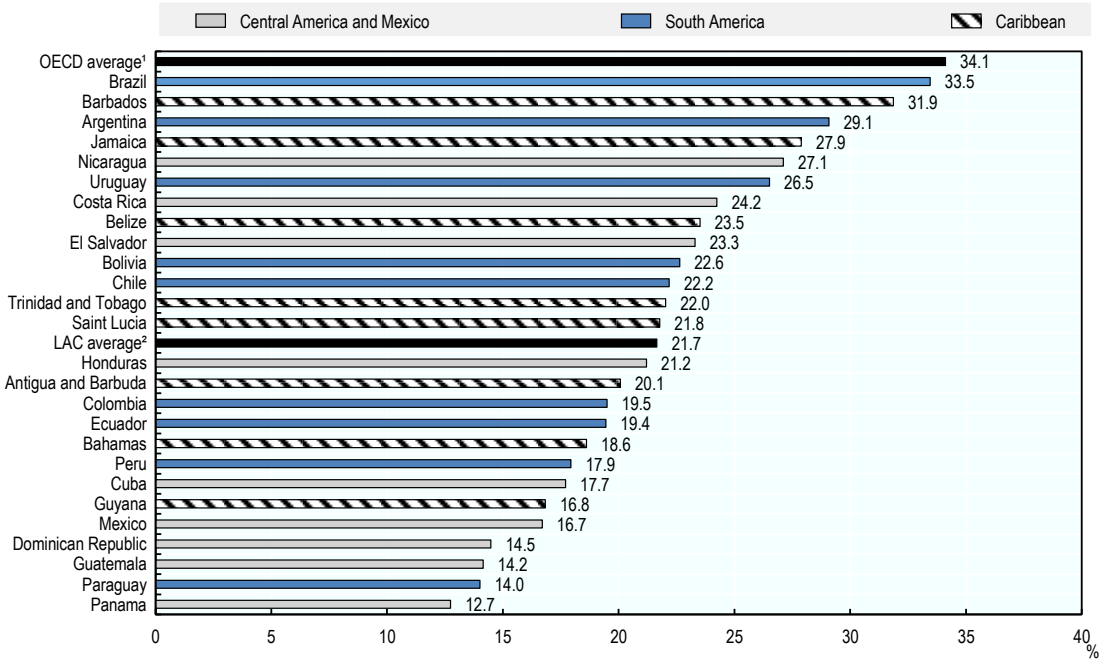
The tax-to-GDP ratio measures tax revenues (including social security contributions paid to the general government) as a proportion of gross domestic product (GDP). The LAC average represents the unweighted average of 25 of the countries included in this publication; it excludes Venezuela due to a lack of data and Cuba due to the revenue impact of a monetary reform in 2021 (see Box 1.1).

The average tax-to-GDP ratio in the LAC region was 21.7% in 2021 (Figure 1.1). Levels ranged from 12.7% in Panama to 33.5% in Brazil. All LAC countries recorded a tax-to-GDP ratio below the OECD average of 34.1%.[1]

The highest tax-to-GDP ratios in the LAC region were registered by Brazil (33.5%), Barbados (31.9%) and Argentina (29.1%). The countries with the lowest tax-to-GDP ratios were Panama (12.7%), Paraguay (14.0%) and Guatemala (14.2%).

Figure 1.1. Tax-to-GDP ratios in the LAC region, 2021

Total tax revenues as percentage of GDP



Note: The classification of countries into different sub-regions follows ECLAC's classification and is based on the spoken language of countries. The "Caribbean" includes English-speaking countries and Guyana, while "Central America and Mexico" covers Spanish-speaking countries including Dominican Republic and Cuba.

The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba, the Dominican Republic, Saint Lucia, Trinidad and Tobago, and Venezuela as data are not available.

1. Represents the unweighted average of the 38 OECD member countries. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38).

2. Represents the unweighted average of the 25 Latin American and Caribbean countries included in this publication, excluding Cuba and Venezuela due to data issues.

Source: OECD et al. (2023[2]), Table 4.1.

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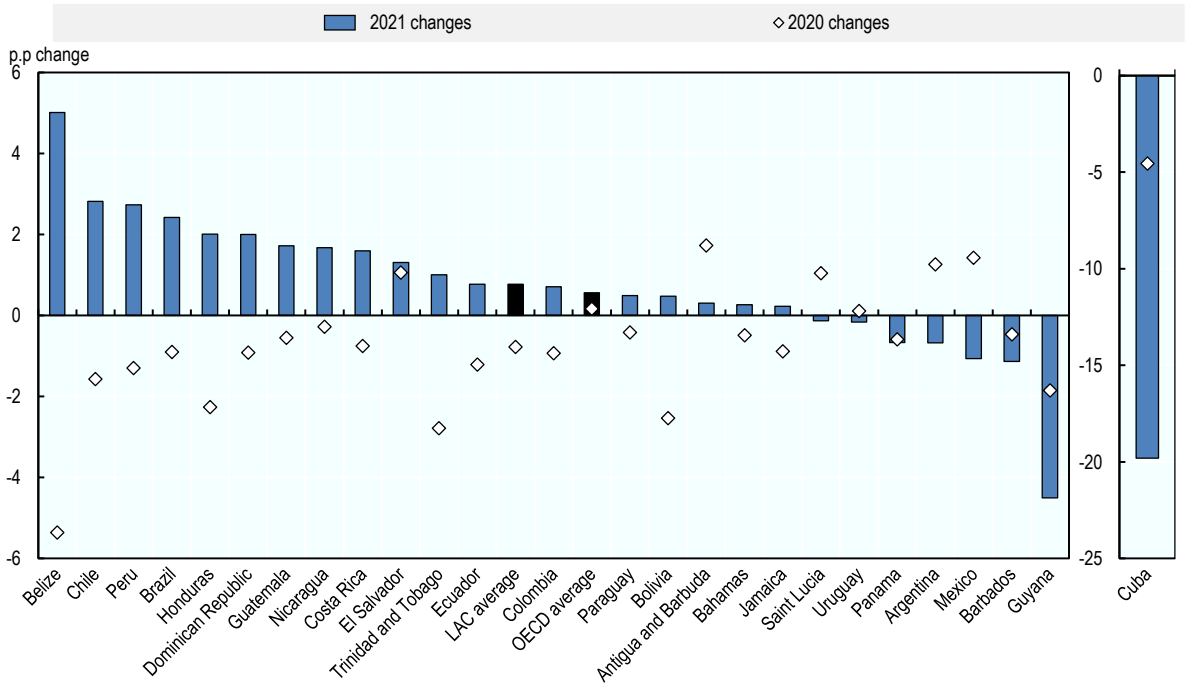
In 2021, the average LAC tax-to-GDP ratio was 0.8 percentage points (p.p.) higher than in 2020, marking a rebound from a decline of the same magnitude between 2019 and 2020. Changes in tax-to-GDP ratios between 2020 and 2021 varied across the region: eighteen countries recorded increases in their tax-to-GDP ratio and eight countries recorded decreases (Figure 1.2). In contrast, twenty countries recorded decreases in 2020, the year in which the impact of the COVID-19 pandemic was most severe.

The increase in the tax-to-GDP ratio exceeded 1.0 p.p. in 11 LAC countries between 2020 and 2021. Belize, Chile and Peru recorded the largest increases, of 5.0 p.p., 2.8 p.p. and 2.7 p.p. respectively. Over the same period, tax-to-GDP ratios in four LAC countries decreased by more than 1 p.p. The largest decreases between 2020 and 2021 were observed in Cuba (19.8 p.p.), Guyana (4.5 p.p.), Barbados and Mexico (both 1.1 p.p.).

In half of the 26 countries in the LAC region, the tax-to-ratio in 2021 exceeded the level in 2019; for eight of these countries, tax revenues as a share of GDP were more than one percentage point higher.

Figure 1.2. Changes in tax-to-GDP ratios in the LAC region in 2020 and 2021

Year-on-year change, p.p.



Note: The LAC average represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues. The OECD average represents the unweighted average of the 38 OECD member countries. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38).
Source: Authors' calculations based on OECD et al. (2023[2]), Table 4.1.

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Box 1.1. The revenue impact of Cuba's monetary reform in 2021

In 2021, amid a complex macroeconomic context related to the COVID-19 pandemic, the Cuban government implemented the most far-reaching reform since it began its transformation of the national economic model. Previously, the government had announced in 2011 that it would begin the process of unifying Cuba's currency, and in 2013 it set out a timetable for the measures that would lead to the unification of the currency and exchange rate.

The monetary reform[2] is based on four pillars:

- The unification of the Cuban currency, entailing the elimination of the Convertible Peso (Peso Cubano Convertible, CUC) and the circulation of a single national currency (Peso Cubano, CUP). An exchange rate of 24 CUP to 1 US Dollar was established for all economic transactions, implying a depreciation of the official exchange rate.
- A reform of the systems for prices, salary increases and pensions.
- A gradual elimination of various subsidies and gratuities; an increase in the cost of a basic basket of consumer goods and public services; and the replacement of universal subsidies with subsidies targeted at vulnerable groups.
- New regulations to promote decentralisation (including among firms); larger incentives to promote productivity and competitiveness; and measures to promote market-based relationships between institutions.

With regard to the first pillar, the elimination of the CUC was announced on 1 January 2021, leaving the CUP as Cuba's only currency. The CUP had previously been used to pay public-sector salaries and pensions; fees for basic public services and certain locally produced goods were also priced in CUP.

The monetary reform, combined with inflation, caused Cuba's GDP to increase more than fivefold in nominal terms between 2020 and 2021, from CUP 107 billion to CUP 545 billion. This sharp nominal increase affected the ratios of various macroeconomic variables – including those related to public finances – which are measured as a percentage of GDP.

The monetary reform had two main impacts on fiscal revenues. The first was a reduction in the rate of the sales tax. Prior to the reform, the tax on retail sales ranged from 25% to 42% depending on activity and was highly differentiated within the retail and food service sector. With effect from 1 January 2021, economic agents carrying out activities in retail trade, services or local production pay a tax of 10% on their sales. This resulted in a decline in revenues from the tax on sales.

The second effect was a substantial increase in income from sales. As part of the monetary reform, the price of all goods and services previously expressed in CUC is now expressed in CUP, at an exchange rate of 1 CUC: 24 CUP. This resulted in higher incomes for economic agents that were not linked to an increase in the volume of goods or services sold but rather were a result of the change in prices. Higher incomes resulted in higher revenues for the government, which it considered to be excess liquidity and thus classified as non-tax revenues.

The monetary reform has significantly altered Cuba's tax structure. Revenues from taxes on goods and services as a share of GDP declined by 15.5 p.p. between 2020 and 2021 to 1.9% of GDP, while income taxes fell by 2.4 p.p. to 8.2% of GDP. As a result, income tax became the principal source of tax revenues in Cuba in 2021 at 46.2% of total tax revenues; the previous year, revenues from taxes on goods and services had accounted for the largest share (46.5% of the total).

The monetary reform also changed the level of Cuba's tax and non-tax revenues as well as their respective weight in public revenues. In 2021, tax revenues amounted to 17.7% of GDP, down from 37.5% in 2020. Non-tax revenues, meanwhile, rose from 14% of GDP in 2020 to 29.7% of GDP in 2021. The overall impact of these changes was a reduction in Cuba's total revenues equivalent to 4.2% of GDP between 2020 and 2021.

Source: UN-ECLAC

Tax revenues in the second year of COVID-19

In 2021, the LAC region rebounded strongly from the COVID-19 shock in 2020, which caused the most severe contraction the region has experienced in decades. Average GDP growth in the LAC region exceeded 6% in 2021, a performance mainly attributed to the low base, fiscal stimulus, more favourable external conditions and the reopening of the economies after the COVID-19 lockdowns. However, the recovery was uneven: some countries regained pre-pandemic GDP levels, while in others, notably Mexico and countries in the Caribbean, the recovery was constrained by low tourist numbers and limited fiscal space for stimulus. The LAC region also saw a rise in inflation in the final quarter of 2021 resulting from disruptions in global supply chains, high freight costs, and imbalances between demand and supply (OECD et al., 2022[1]). These inflationary pressures were exacerbated in 2022 by Russia's invasion of Ukraine.

In 2021, economies in the LAC region started to withdraw fiscal stimulus while revenues increased in line with the economic recovery; primary fiscal deficits narrowed and public debt receded but remained above pre-pandemic levels. However, the LAC region remained under tight fiscal constraints at a time when governments were under pressure to support the economy and ensure fiscal sustainability, while also confronting higher food inflation, the financial demands of the green transition, and the need to protect the most vulnerable through stronger social protection systems.

Overview of changes in tax revenues and GDP

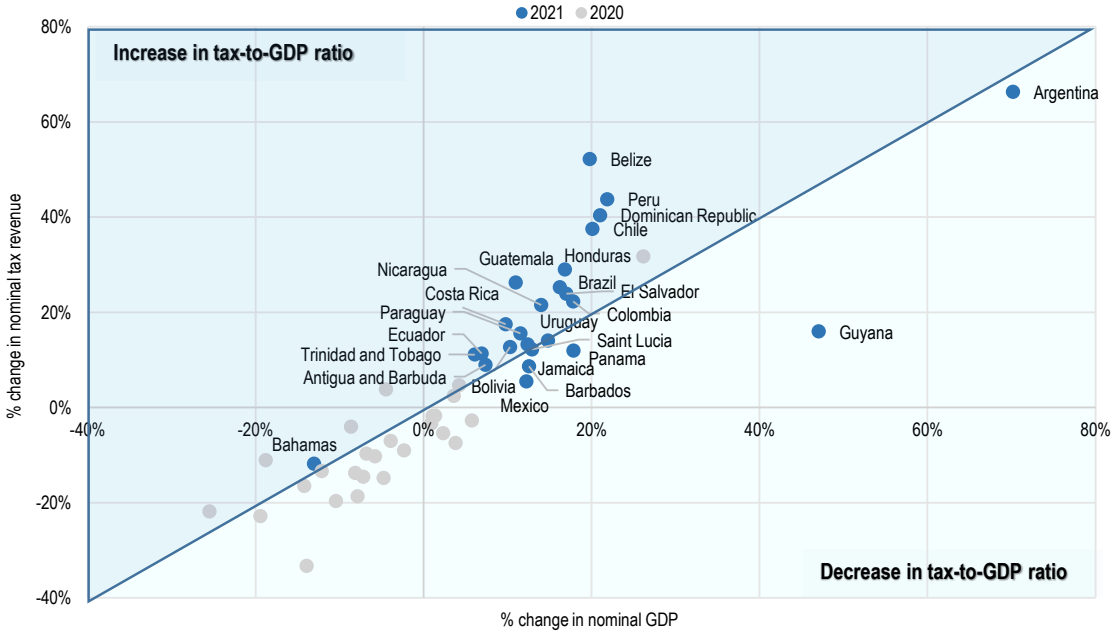
This section analyses annual changes in nominal tax revenues and nominal GDP in 2021 and the resulting changes in tax-to-GDP ratios, which it compares to changes in 2020. The value of the tax-to-GDP ratio depends on two components, the numerator (tax revenues) and the denominator (GDP) (see Box 1.2). Changes in tax-to-GDP ratios reflect changes in nominal tax revenues as well as in nominal GDP.

All countries covered by this report except the Bahamas recorded increases in nominal tax revenues and nominal GDP between 2020 and 2021. Nominal tax revenues grew by 21.4% on average over the period while nominal GDP increased on average by 16.6% (unweighted figures, excluding Cuba). These increases contrast with the historic falls in the previous year, during which nominal tax revenues and nominal GDP fell by 8.5% and 5.2% respectively on average (unweighted figures excluding Cuba).

Figure 1.3 shows the year-on-year changes in nominal tax revenues and nominal GDP in 2020 and 2021. While tax revenues increased in nominal terms in all countries except the Bahamas in 2021, GDP increased by less than tax revenues in 17 countries, leading to higher tax-to-GDP-ratios relative to 2020. In eight LAC countries, nominal GDP rose by more than nominal tax revenues, causing tax-to-GDP ratios to decline. In comparison, nominal tax revenues declined in about two-thirds of countries and nominal GDP declined in most countries in 2020.

Figure 1.3. Changes in nominal tax and nominal GDP, 2020 and 2021

Year-on-year % change



Note: The diagonal line across the graph represents the point at which the change in tax revenues and in GDP were of the same magnitude and therefore the point at which the tax-to-GDP ratio remained unchanged. Countries above the diagonal line had increases in their tax-to-GDP ratios; countries below it had falls.
Source: LAC figures are authors' calculations based on OECD et al. (2023[2]), Chapter 5.

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The Bahamas was the only country where tax revenues and GDP both declined in nominal terms between 2020 and 2021 (by 12% and 13% respectively). However, the country's tax-to-GDP ratio increased as the decline in tax revenues was smaller than for GDP.

Box 1.2. The tax-to-GDP ratio methodology

The tax ratios shown in this publication express aggregate tax revenues as a percentage of GDP. The value of this ratio depends on its denominator (GDP) and its numerator (tax revenue). Both the numerator and the denominator may be subject to historical revision. The tax-to-GDP needs to be taken with caution: nominal tax revenues and nominal GDP may change in the same direction (both increasing or both decreasing), but the tax-to-GDP ratio will go in the opposite direction over the same period if the change in nominal tax revenues is lower than the change in nominal GDP.

In 21 LAC countries, the reporting year coincides with the calendar year. The remaining six countries report on a fiscal year basis:

- The fiscal year in Barbados, Belize and Saint Lucia runs from April to March. This means that reporting year 2021 is Q2/2021–Q1/2022.
- The fiscal year in Trinidad and Tobago covers October to September. The reporting year 2021 spans Q4/2020–Q3/2021.
- The fiscal year for the Bahamas ends on 30 June. The reporting year 2021 runs from Q2/2020–Q2/2021.

The numerator (tax revenues)

This publication uses tax revenue figures that are submitted by focal points or published annually by national Ministries of Finance, tax administrations or statistics offices. Historical tax revenue data are subject to revisions each year, with more important revisions in more recent years. Past figures may also change from one edition to the next when data are improved (new data obtained or refined classification).

The denominator (GDP)

The GDP figures used in this publication are mainly sourced from the *World Economic Outlook* (WEO) published by the IMF. Using these GDP figures ensures maximum consistency across countries, as well as international comparability. GDP figures are also revised and updated to reflect better data sources and improved estimation procedures, or to move towards new internationally agreed guidelines for measuring the value of GDP. The most recent available figures from WEO were published in October 2022 (IMF, 2021[3]) and include GDP revisions made by some countries to align with the most recent System of National Accounts (SNA 2008).

The GDP figures for the four LAC countries that are also members of the OECD – Chile, Colombia, Costa Rica and Mexico – are based on the OECD Annual National Accounts.

Major changes in tax-to-GDP ratios in LAC countries in 2021

This section examines in greater detail the largest changes in tax-to-GDP ratios in LAC countries in 2021 relative to 2020. Three main factors explain the rebound in tax-to-GDP ratios in 2021: economic activity and imports recovered; the price of commodities increased sharply, leading to higher tax revenues from non-renewable natural resources (see Chapter 2); and tax relief measures (i.e., tax deferrals, suspensions of advance payments) implemented to support households and firms during the COVID-19 pandemic expired in 2021 (ECLAC, 2022[4]).

- Countries most affected by the pandemic in 2020 were those reliant on tourism (due to the impact of travel restrictions) and major producers of non-renewable natural resources (as commodity prices plummeted in the second quarter of 2020). In 2021, the four countries that registered the

largest increases in their tax-to-GDP ratio rely on tourism (Belize) or on hydrocarbons and mining activities (Chile, Brazil and Peru).

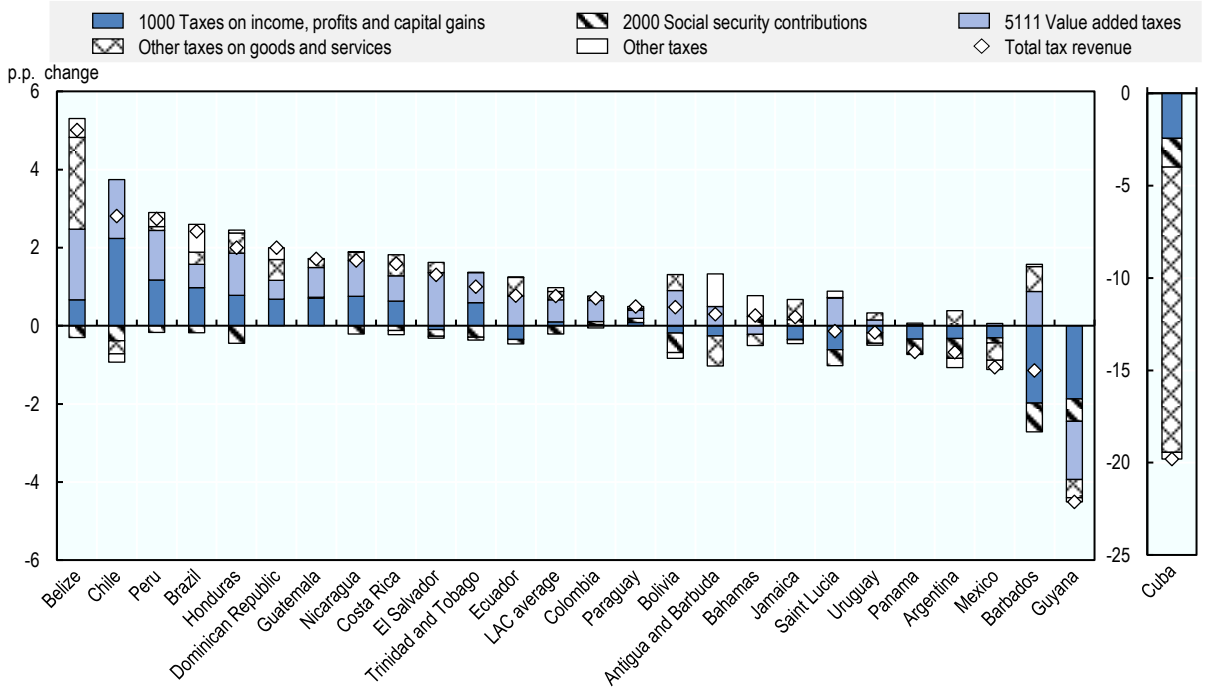
- Belize reported the largest increase in tax revenues as a share of GDP among LAC countries in 2021, of 5.0 p.p. This was driven largely by a strong economic recovery and a low base; Belize saw the third-largest decline in tax revenues in the region in 2020. Belize's economy grew 15.2% in real terms in 2021 after contracting by 13.4% a year earlier (Statistical Institute of Belize, 2023[5]).The tourism sector showed a significant rebound in fiscal year 2021 (April to March) (Belize Tourism Board, 2022[6]). VAT contributed the most to the increase in tax revenues, rising by 1.8 p.p., followed by excises and customs duties (both up by 1.1 p.p.) and income taxes (up 0.7 p.p.).
- Chile and Peru recorded the second- and third-largest increases in the tax-to-GDP ratio among LAC countries in 2021 at 2.8 p.p. and 2.7 p.p., respectively. The increases were driven primarily by income taxes (which rose by 2.2 p.p. in Chile and by 1.2 p.p. in Peru) and VAT (up 1.5 p.p. in Chile and 1.3 p.p. in Peru), supported by a rebound in economic growth. In Chile, GDP reversed a 6.0% decline in 2020 to grow by 11.7% in real terms in 2021 (OECD, 2023[7]), while Peru's economy expanded by 13.6% in real terms in 2021 after contracting by 11% in 2020 (Central Reserve Bank of Peru, 2023[8]). Tax revenues in both countries benefited from tax relief measures implemented in 2020. For example, some of the increase in revenues from income taxes was attributable to annual income tax returns that corresponded to 2020 but were settled in 2021 (ECLAC, 2022[4]). Higher commodity prices in 2021 also gave a boost to the tax revenues of both countries (see Chapter 2).
- Brazil saw the fourth-largest increase in tax revenues, which rose by 2.4 p.p. in 2021 to 33.5% of GDP. Revenues from corporate income tax (CIT) (up 1.0 p.p.) and taxes on goods and services (up 0.9 p.p.) were the main drivers of this increase. Brazil's tax revenues were also boosted by higher commodity prices (see Chapter 2).

Eight LAC countries experienced a decline in their tax-to-GDP ratio between 2020 and 2021; for all these countries, the decreases were the result of nominal tax revenues increasing by less than nominal GDP.

- The decline in Cuba's tax-to-GDP ratio (of 19.8 p.p.) was the largest in the region and resulted from the significant fall in revenues from the sales tax as a percentage of GDP. These exceptional declines were the result of a monetary reform (see Box 1.1) as well as a challenging economic context related to the strengthening of US economic sanctions in 2021.
- Guyana recorded the second-largest decline in tax revenues as a share of GDP (of 4.5 p.p.), although tax revenues rose by 16% in nominal terms. The decline in the tax-to-GDP ratio was caused by rapid GDP growth due to increased oil production (ECLAC, 2022[4]).
- A decline in tax revenues of 1.1 p.p. in Barbados was the third largest among LAC countries whose tax revenues fell in 2021 as a percentage of GDP. Barbados' decline was primarily fuelled by a drop of 2.4 p.p. in CIT revenues. During fiscal year 2020, Barbados received one-off receipts from the international business sector due to higher rates on foreign exchange companies and the higher profitability of these companies, which led to an increase in CIT receipts of around 4% of GDP between 2019 and 2020.
- Mexico reported the fourth-biggest tax revenue decline in 2021 (of 1.1 p.p.) across all the main tax categories. While Mexico saw a relatively strong economic recovery in 2021, nominal tax revenues rose slowly because of measures adopted by the Tax Administration Service in 2020 (ECLAC, 2022[4]). These included tax controls targeting evasion and avoidance, which contributed to an increase of 4% in nominal tax revenues in 2020 relative to 2019. (OECD et al., 2022[9]). The decline in revenues as a share of GDP in 2021 was observed across all major tax types.

Figure 1.4. Changes in tax-to-GDP ratios in LAC countries by main tax heading, 2021

Year-on-year change, p.p.



Note: The LAC average represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues.
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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Impact of the pandemic on different tax types

In 2021, revenues from taxes on goods and services rebounded strongly as a percentage of GDP from the sharp decrease experienced in the previous year because of the COVID-19 crisis. Revenues from taxes on goods and services increased on average by 0.8% of GDP across the region in 2021 compared with a decline of 0.7% of GDP in 2020 (Table 1.1).

Within taxes on goods and services, VAT revenues increased by 0.6 p.p. between 2020 and 2021. Other consumption taxes (OCT), which include excises, customs and imports duties, non-VAT general taxes (such as sales taxes), taxes on the use of goods (such motor vehicles taxes) and taxes to perform activities (such as professional business licences), increased by 0.2 p.p. between 2020 and 2021. In comparison, between 2019 and 2020, revenues from VAT and OCT declined by 0.3 p.p. and 0.4 p.p. respectively.

Revenues from income taxes increased by 0.1 p.p. on average across the LAC region between 2020 and 2021, having declined by 0.2 p.p. between 2019 and 2020 due to the fall in CIT revenues over the period (In 2021, CIT revenues remained unchanged as a percentage of GDP compared to 2020). The recovery in income tax and VAT revenues in 2021 was partly due the end of temporary tax measures for firms through tax deferrals and suspension of advance payment implemented in 2020 (ECLAC, 2022[4]).

Revenues from personal income tax (PIT) remained unchanged as a percentage of GDP in 2020 and 2021. In contrast, revenues from social security contributions (SSCs) increased by 0.1 p.p. in 2020 and declined by 0.2 p.p. in 2021.

Table 1.1. Changes in tax revenues by main tax categories, 2020 and 2021

Year-on-year change, p.p.

	2020	2021
PIT	0.0	0.0
CIT	-0.2	0.0
SSCs	0.1	-0.2
VAT	-0.3	0.6
OCT	-0.4	0.2
Res.	-0.1	0.2
Total tax	**-0.8**	**0.8**

Note: The LAC averages represent the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues. In addition, the PIT and CIT averages excludes Ecuador due to data quality issues. Res. includes 1300 Taxes on income and profits that cannot be allocated between CIT and PIT.
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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Figure 1.5 presents the overall distribution of changes in revenues from different tax types as a percentage of GDP between 2020 and 2021 as well as between 2019 and 2020. Most LAC countries (20 out of 25) recorded increases in revenues from taxes on goods and services in 2021, whereas about two-thirds of LAC countries experienced decreases in these revenues in 2020.

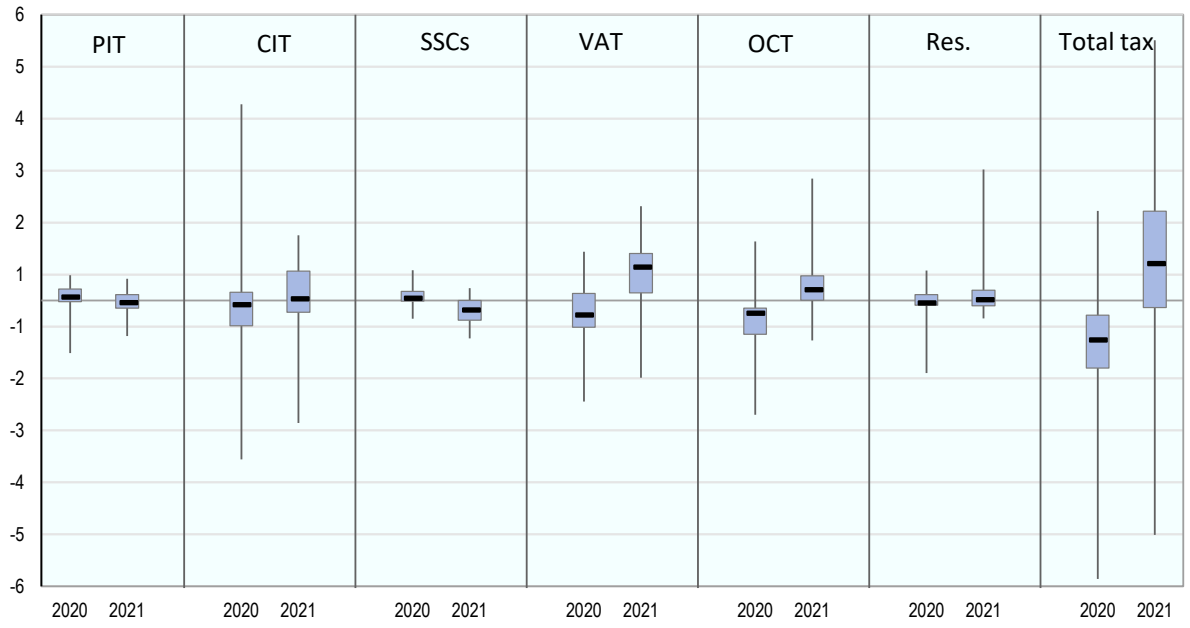
- Twenty-one LAC countries observed increases in VAT revenues as a share of GDP in 2021 against only nine in 2020. The largest increase in VAT revenues in 2021 amounted to 1.8 p.p. in Belize and the largest decrease in VAT revenues was observed in Guyana (1.5 p.p.).
- Nineteen LAC countries saw increases in revenues from OCT as a share of GDP in 2021 whereas nine countries had higher OCT revenues in 2020 relative to 2019. The changes (excluding Cuba) ranged from a decrease of 0.8 p.p. in Antigua and Barbuda to an increase of 2.3 p.p. in Belize.

Unlike the other tax categories, revenues from PIT and CIT as a share of GDP were unchanged in 2021 relative to 2020. PIT revenues were also stable in 2020, while CIT revenues fell in 2020. Half of LAC countries saw increases in CIT revenues as a share of GDP in 2021 whereas nearly two-thirds of countries recorded decreases in CIT revenues as a share of GDP in the previous year.

While revenues from SSCs were stable on average in 2020 as a percentage of GDP, they decreased in eighteen LAC countries in 2021 and fell by 0.2 p.p. on average.

Figure 1.5. Changes in tax revenues by category as in LAC, 2020 and 2021

Year-on-year change, p.p.



Note: The averages exclude Cuba and Venezuela due to data issues. Additionally, the PIT and CIT averages exclude Ecuador due to data quality issues. In the figure, the lowest point represents the minimum country change for the tax type; the box represents the changes for countries between the lower and upper quartiles (i.e. 50% of countries had changes within the range shown by each box); and the upper point for each tax type represents the maximum country change. The line in each box represents the median country change (i.e. half of countries were above this line and half were below).
Source: LAC figures are authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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Impact on different LAC sub-regions

The three LAC sub-regions were affected in different ways by the COVID-19 crisis in 2020. The Caribbean was hit hard by the collapse in tourism while the South American sub-region, which is a net exporter of non-renewable natural resources, suffered from sharp declines in commodity prices. In all three sub-regions, the tax-to-GDP ratio declined.

Average tax-to-GDP ratios in the Caribbean, Central America and Mexico and South America recovered in 2021, reaching 22.8%, 19.2% and 22.8% respectively. South America and Central America and Mexico recorded an increase of 1.1 p.p. between 2020 and 2021 after they fell by 0.8 p.p. and 0.4 p.p. respectively on average in 2020. Meanwhile, while the Caribbean showed a modest increase of 0.1 p.p. after a decline of 1.1 p.p. in 2020.

For all three sub-regions, revenues from taxes from goods and services led the recovery in 2021, increasing by 0.6 p.p., 0.9 p.p. and 0.8 p.p. respectively in the Caribbean, Central America and Mexico, and South America. These revenues were affected the most by the COVID-19 pandemic in 2020. Within revenues from taxes on goods and services, VAT was the main driver for the increases observed in all sub-regions. Changes in income tax revenues varied across the sub-regions; the Caribbean is the only sub-region that showed a decrease in these revenues between 2020 and 2021. In all three sub-regions,

SSCs declined on average by 0.2 p.p. or more in 2021, whereas in 2020 these revenues did not decrease on average.

Table 1.2 presents annual changes in tax revenues in 2021 for the Caribbean, Central America and Mexico, and South America by main tax type.

- In the Caribbean, the largest increases in revenues as a share of GDP in 2021 were recorded in VAT (by 0.4 p.p.) and property taxes (shown in the category residual) by 0.3 p.p. Revenues from OCT increased to a lesser extent in 2021 (by 0.2 p.p.), compared to a large fall in these revenues in 2020 (0.7 p.p.). In contrast, income tax revenues decreased by 0.5 p.p. in 2021, driven by falls in CIT revenues, which were unchanged in 2020 relative to 2019.
- In Central America and Mexico and in South America, the largest increases in revenues as a share of GDP in 2021 were recorded in VAT (0.7 p.p. for both sub regions) followed by revenues from income taxes (0.3 p.p. in Central America and Mexico and 0.4 p.p. in South America). CIT revenues increased by 0.3% and 0.2% of GDP in 2021 in Central America and Mexico and in South America respectively. Within income tax in South America, the largest increase was recorded for revenues that could not be allocated between CIT and PIT (0.3 p.p. shown as part of the residual category).

Table 1.2. Changes in tax revenues by category as a share of GDP, LAC and sub-regions, 2021

Year-on-year change, p.p.

	LAC	Caribbean	Central America + Mexico	South America
PIT	0.0	-0.1	0.0	0.0
CIT	0.0	-0.4	0.3	0.2
SSC	-0.2	-0.2	-0.2	-0.2
VAT	0.6	0.4	0.7	0.7
OCT	0.2	0.2	0.2	0.2
Res.	0.2	0.3	0.0	0.3
Total tax	**0.8**	**0.1**	**1.1**	**1.1**

Note: The averages exclude Cuba and Venezuela due to data issues. Additionally, the PIT and CIT averages for LAC and the South American sub-region exclude Ecuador due to data quality issues.
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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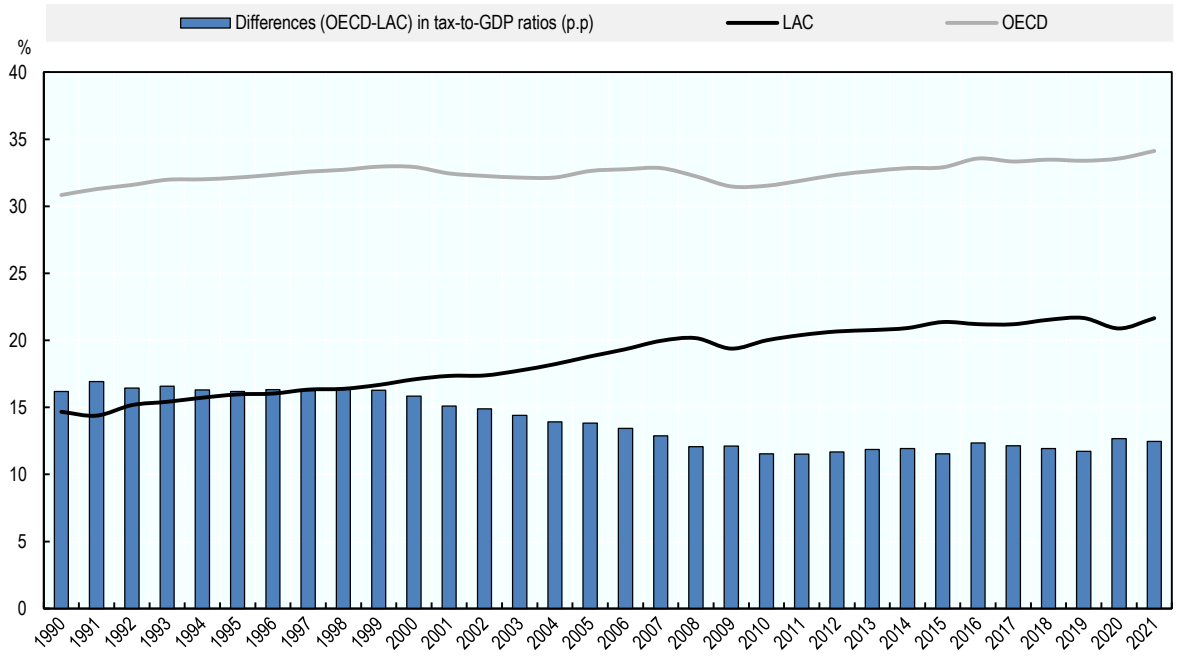
Long-term trends in tax-to-GDP ratios

Evolution of tax-to-GDP ratios since 1990

Despite the declines in tax-to-GDP ratios caused by the global financial crisis in 2009 and by COVID-19 in 2020 (of 0.8 p.p. in both years), the average tax-to-GDP ratio for the LAC region has increased significantly over the past three decades, rising from 14.7% in 1990 to 21.7% in 2021 (Figure 1.6). This trend contrasts with that of OECD countries, where the average tax-to-GDP ratio has been relatively stable since 1990 (although at a higher level than the LAC average); the OECD tax-to-GDP ratio reached 34.1% in 2021, 3.3 p.p. above its level in 1990. The difference between the LAC and OECD average tax-to-GDP ratio has thus reduced considerably over time, reaching 12.5% of GDP in 2021.

Figure 1.6. Tax-to-GDP ratios, LAC and OECD averages, 1990-2021

As % of GDP



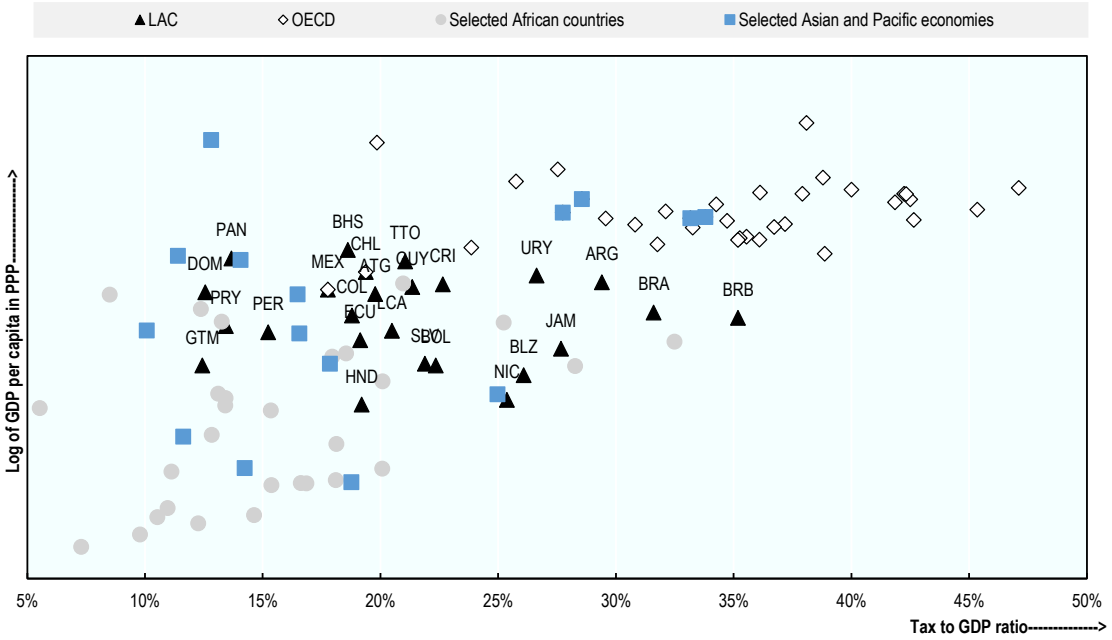
Note: The LAC average represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data availability issues. The OECD average represents the unweighted average of the 38 OECD member countries. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38).
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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Factors influencing tax-to-GDP ratios

Tax-to-GDP ratios are influenced by a range of economic and structural factors (see Box 1.3). Differences between the LAC and OECD average tax-to-GDP ratios are consistent with the tendency for countries at higher income levels to have higher tax-to-GDP ratios (Figure 1.7). Argentina, Barbados, Brazil and Uruguay show similar tax-to-GDP ratios and levels of income to some OECD countries. Empirical analysis suggests that stronger tax collection, accompanied by stronger institutions, education and skills, and economic diversification, allowed many OECD countries to evade the middle-income trap, in contrast to countries in the LAC region (Melguizo et al., 2017[10]).

Figure 1.7. GDP per capita in PPP (USD) and tax-to-GDP ratios for countries in the LAC region, the OECD, and a group of African, Asian and Pacific economies, 2020



Note: The year of comparison is 2020 as data for tax-to-GDP ratios in 2021 is not available for the selected African, Asian and Pacific economies. Cuba and Venezuela are not included in this figure due to data issues. The purchasing-power-parity (PPP) between two countries is the rate at which the currency of one country needs to be converted into that of a second country to ensure that a given amount of the first country's currency will purchase the same volume of goods and services in the second country as it does in the first. The implied PPP conversion rate is expressed as national currency per current international dollar. An international dollar has the same purchasing power as the US dollar has in the United States. An international dollar is a hypothetical currency that is used as a means of translating and comparing costs from one country to the other using a common reference point, the US dollar (USD).

Source: IMF (2022) for figures of GDP per capita. Tax-to-GDP ratios are sourced from the Global Revenue Statistics Database (https://www.oecd.org/tax/tax-policy/global-revenue-statistics-database.htm).

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Box 1.3. Factors influencing tax-to-GDP ratios

The economic and structural factors that influence tax-to-GDP ratios include GDP per capita (a measure of a country's income level), openness to trade, natural resource endowments and the importance of agriculture in the economy. The capacity of tax administrations, levels of corruption and tax morale (the willingness of people to pay taxes) are also strongly linked to the level of tax revenues (OECD, 2014[11]; OECD, 2019[12]).

The tax-to-GDP ratio also reflects political choices regarding the role of the government and its size. For example, the extent of state participation in financing social security is an important factor behind disparate tax ratios in the LAC region. From the 1980s onwards, many LAC countries, such as Chile, El Salvador and Mexico, privatised healthcare and pensions to greater or lesser degrees: contributions to private institutions are not considered SSCs in the OECD classification. In Colombia and Peru, private and public programmes compete and employees opt between them (OECD et al., 2015[13]; OECD/IDB/The World Bank, 2014[14]). On the other hand, Argentina, Brazil and Uruguay follow a model where public and private systems are complementary. In these countries, substantial reforms were undertaken to extend coverage of social security systems to those previously excluded. This has also been instrumental in the increase of tax revenues (ECLAC, 2014[15]).

Informality is another factor that constrains tax collection in LAC by significantly reducing the tax base. Informal employment accounts for close to 60% of workers in Latin America and the Caribbean (OECD, 2020[16]).

The region loses significant amounts of tax revenues to tax evasion and aggressive tax planning. Foregone revenues due to tax non-compliance in LAC was estimated at 6.1% of GDP in 2018, mainly in income tax (3.8% of GDP) and VAT (2.3% of GDP) (ECLAC, 2020[17]).

In addition, geographic location and historical factors can influence tax-to-GDP ratios. For example, landlocked countries are less able to impose taxes on goods and services at a port of entry than coastal countries. Socio-demographic determinants, such as level of education or female participation in the labour force are also important. Finally, international factors, including the tax policies of other countries, can impact tax-to-GDP ratios.

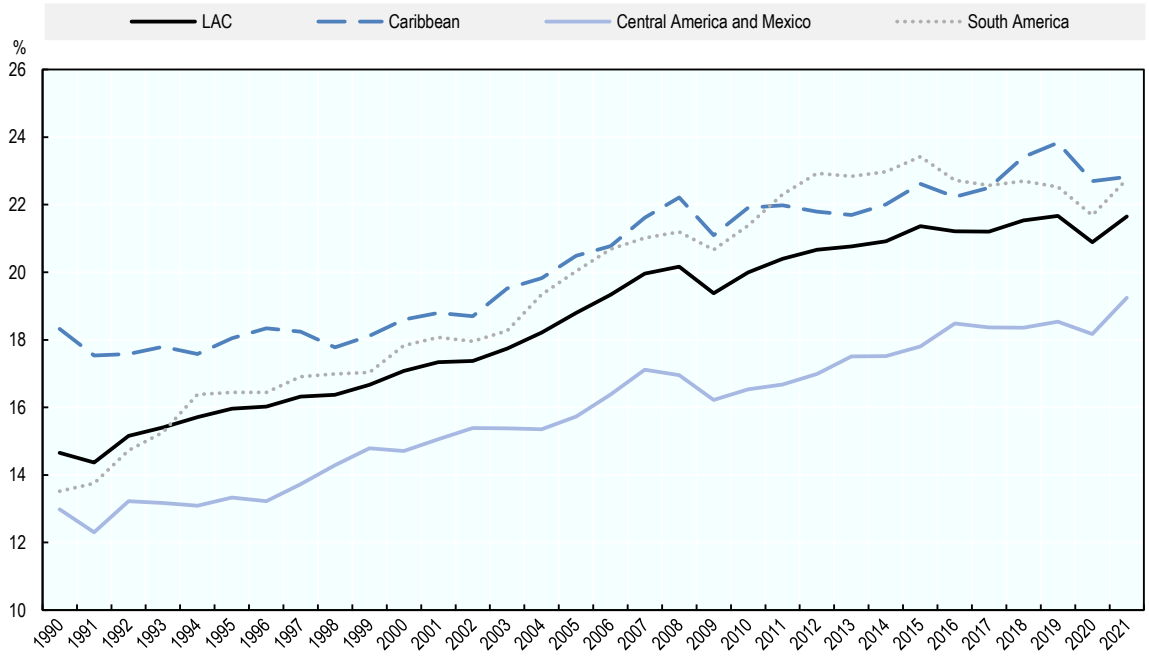
Evolution of tax-to-GDP ratios in the Caribbean, Central America and Mexico, and South America since 1990

Figure 1.8 shows the evolution of the average tax-to-GDP ratio for the three LAC sub-regions since 1990. While tax levels in all three sub-regions have shown an upward trend during the last three decades, their trajectory shows notable differences:

- On average, South America recorded the strongest growth between 1990 and 2021 of 9.2 p.p. The sub-region recorded a strong increase in its tax-to-GDP ratio during the 1990s. Since 2015, however, South America's tax-to-GDP ratio has declined towards the LAC average, and from 2019 it has followed the LAC average trend. In 2021, South America' tax-to-GDP ratio stood at 22.8%, which was 1.1 p.p. higher than the LAC average and 0.2 p.p. above its pre-crisis level in 2019.
- The increase in the average tax-to-GDP ratio for Central America and Mexico over the period has followed a similar trend to the LAC average, amounting to 6.3 p.p. Between 1990 and 2021, the average tax-to-GDP ratio of this sub-region remained below the average for the LAC region; in 2021 it stood at 19.2%, 2.4 p.p. lower than the LAC average but 0.7 p.p. higher than its pre-crisis level (18.5% in 2019).

- The average tax-to-GDP ratio of the Caribbean increased by 4.5 p.p. between 1990 and 2021, and it has been consistently higher than the LAC average. After a sharp increase between 2017 and 2019, the Caribbean's tax revenues as percentage of GDP declined strongly during the COVID-19 period. The Caribbean is the only sub-region that has not recovered its pre-crisis level: the average tax-to-GDP ratio stood at 22.8% in 2021, 1.0 p.p. lower than in 2019.

Figure 1.8. Average tax-to-GDP ratios, LAC and sub-regions, 1990 2021



Note: The LAC average represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues. The Caribbean includes eight countries (Antigua and Barbuda, Bahamas, Barbados, Belize, Guyana, Jamaica, Saint Lucia and Trinidad and Tobago), Central America and Mexico eight countries (Costa Rica, Dominican Republic, El Salvador, Guatemala, Honduras, Mexico, Nicaragua and Panama) and South America nine countries (Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Paraguay, Peru and Uruguay). The classification of countries into the different sub-regions follows ECLAC's classification and is based on the spoken language of countries. The Caribbean includes the English-speaking countries and Guyana while Central America and Mexico covers Spanish-speaking countries including Dominican Republic.
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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Evolution of tax revenues by tax types since 1990

Tax-to-GDP ratios in LAC countries increased in the early 1990s after a decade of macroeconomic instability. During the 1980s, many countries ran large fiscal imbalances and some resorted to alternative ways of financing expenditure (borrowing or printing money). This caused rapid inflation across the region, which eroded the real value of tax revenues. Reforms in the 1990s focused on price stability, trade liberalisation and fiscal discipline. Most LAC governments reduced spending and implemented policies aimed at increasing tax revenues; budget management and fiscal balances improved considerably. Policy makers implemented reforms to tax policy and administration to reinforce tax systems against inflationary episodes by shortening collection lags and indexing tax liabilities (ECLAC, 2018[18]).

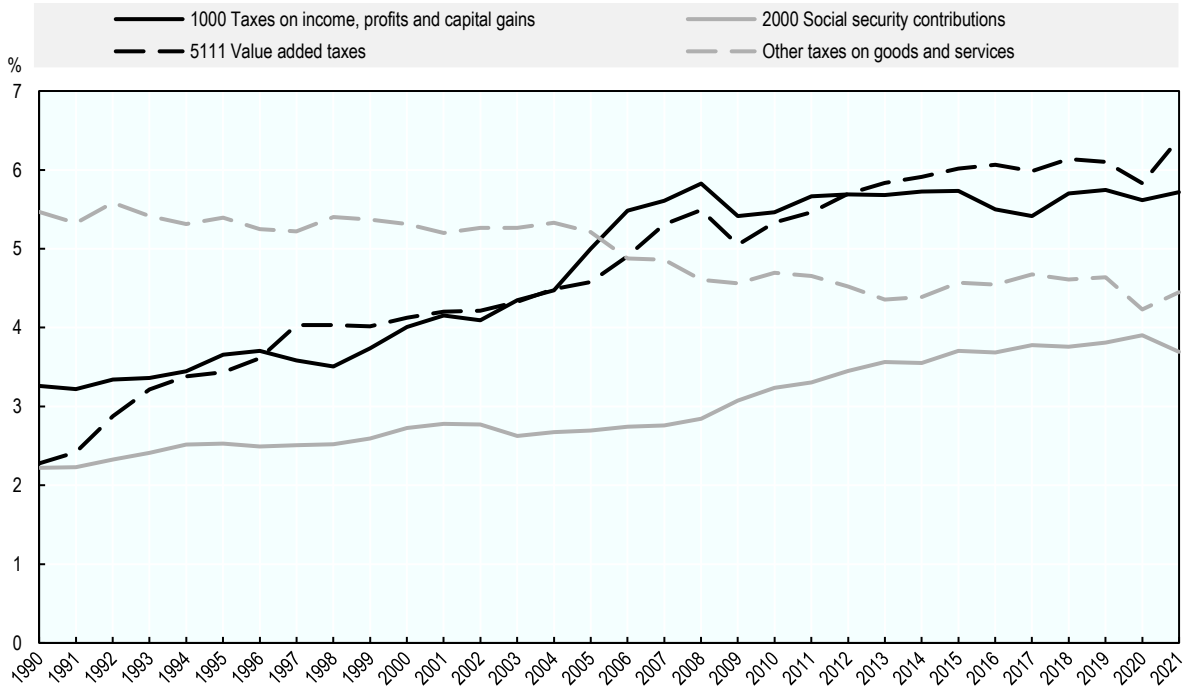
The introduction of VAT has been the most significant tax reform in LAC of the past three decades. By the early 1990s, almost all countries were implementing a VAT system and reforms aimed to increase its rate,

to widen the tax base and to improve collections. Several countries have moved towards single-rate VAT schemes (ECLAC, 2018[18]).

LAC countries have undertaken significant efforts to modernise tax administration over the last two decades. New information technology systems have been implemented, tax collection systems became more efficient, and staff have gained expertise (IDB, 2013[19]). Tax reforms included the introduction or development of simplified regimes for small taxpayers, the taxation of property based on presumed incomes and the expansion of taxation to labour and capital income, including dividends. Reforms have also included the establishment of minimum taxes, taxes on financial transactions and gradual reductions in the real income level taxed at the top marginal rate (ECLAC, 2013[20]; ECLAC, 2018[18]).

Figure 1.9. Revenue from selected taxes in the LAC region, 1990-2021

Percentage of GDP



Note: The LAC average represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues.
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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The increase in the average tax-to-GDP ratio in the LAC region since 1990 has largely been driven by increases in revenues from income tax and VAT, which increased by 2.5 p.p. and 4.1 p.p. respectively between 1990 and 2021. In 2021, revenues from VAT amounted to 6.4% of GDP while revenues from taxes on income and profits were equivalent to 5.7% of GDP (Figure 1.9).

Between 1990 and 2021, revenues from other consumption taxes in LAC decreased as a percentage of GDP. This decline is associated with trade liberalisation, as a result of which LAC countries changed the way they tax imported and exported goods as well as specific goods and services. These changes included a reduction of import tariffs, narrowing the base of products and services subject to excises, and the

elimination of taxes on exports. One important exception is Argentina, where taxes on exports were re-established in 2002, partly abolished in 2015, and reintroduced in September 2018.

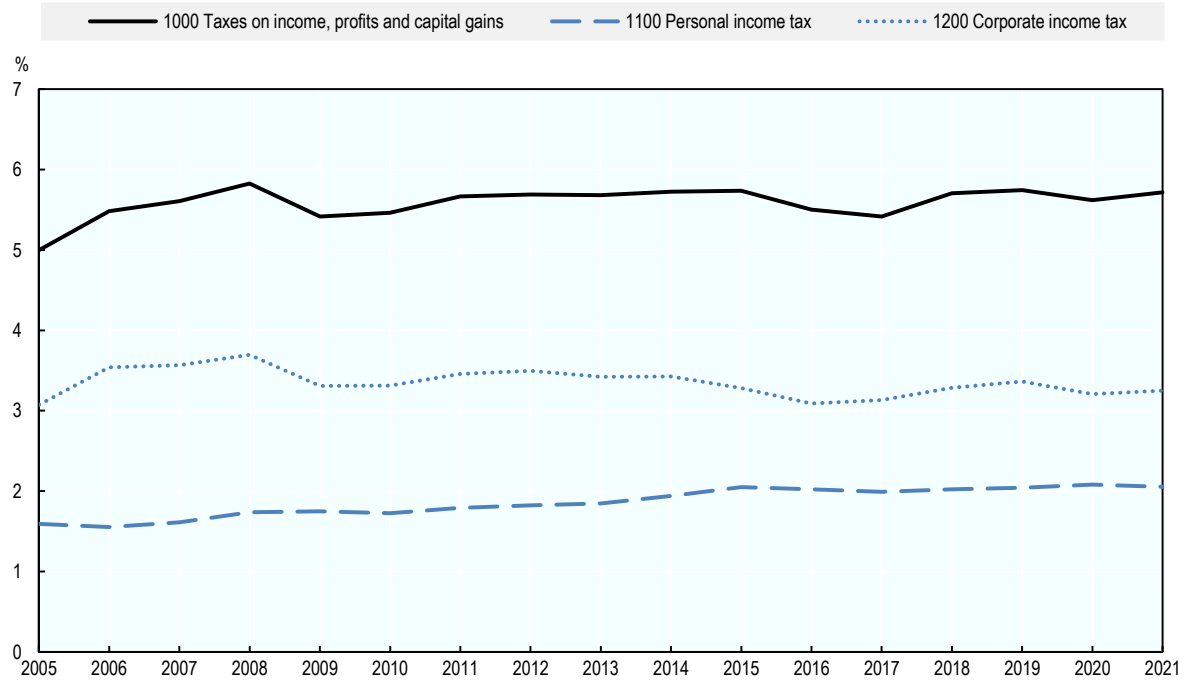
Five distinct phases in the evolution of tax revenues can be distinguished:

- Between 1990 and 2002, VAT contributed more to the increase in tax revenues than taxes on income and profits (1.9% of GDP versus 0.8%). Over that period, five countries introduced a VAT (Barbados, Belize, El Salvador, Jamaica and Paraguay). Several other countries increased their standard VAT rates as well as undertaking reforms to widen the tax base and improve revenue collection.
- Between 2002 and 2008, the opposite is observed: revenue from taxes on income and profits contributed more than VAT revenues to the increase in the average tax-to-GDP ratio (the increases amounted to 1.7% and 1.3% of GDP respectively). The increase in income taxes was partly explained by the commodity price boom after 2003, which drove up CIT revenue from the natural resource sector (ECLAC, 2014[15]; Barreix, Benítez and Pecho, 2017[21]). In several countries, it was also a result of policies that reduced tax incentives in free-trade zones, the introduction of minimum taxes for corporations, reforms in international taxation and agreements between countries to fight tax evasion.
- Revenues from VAT and income taxes declined during the global financial crisis (GFC). During the subsequent recovery, VAT revenues grew faster than income tax revenues on average across the region, exceeding them as a percentage of GDP in 2013. Commodity prices contributed to a stagnation of income tax revenues between 2011 and 2015 and a decrease between 2015 and 2016. In 2016, VAT revenues amounted to 6.1% of GDP compared to 5.5% for income tax revenues. During this period, two more Caribbean countries introduced a VAT (Saint Lucia in 2012 and the Bahamas in 2015).
- Between 2016 and the start of the COVID-19 crisis in 2020, commodity prices recovered and income tax revenues rebounded. Between 2017 and 2018, revenues from income taxes recorded their largest increase since 2011, at 0.3 p.p. on average, due to strong profits in the mining and oil and gas extraction sectors.
- In 2020, all main tax categories except for PIT and SSCs declined as a percentage of GDP due to the COVID-19 pandemic before increasing in 2021 as explained earlier in this chapter. SSCs were the only tax category that recorded a decline in 2021. By 2021, PIT recovered its 2019 level and VAT exceeded it by 0.3 p.p. while other main tax categories had not fully recovered.

Figure 1.10 shows the evolution of CIT and PIT since 2005. Over this period, CIT revenues as a percentage of GDP have been more volatile than revenues from PIT, which have steadily increased on average across the region and were more resilient than CIT revenues during the GFC and the COVID-19 crisis. In 2021, the LAC averages for CIT and PIT revenues stood at 3.3% and 2.1% of GDP, respectively.

Figure 1.10. Revenue from taxes on income and profits, CIT and PIT in the LAC region, 2005-21

Percentage of GDP



Note: The LAC averages exclude Cuba, and Venezuela due to data issues.; Ecuador is included in the LAC average for total income tax revenues but excluded from the LAC averages for PIT and CIT revenues as a percentage of GDP as it is not possible to distinguish between revenues from PIT and CIT.
Source: OECD et al. (2023[2]), Chapter 4.

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There are notable differences between the three LAC sub-regions in the evolution of the main tax categories over the last two decades:

- In the Caribbean, VAT revenues as a percentage of GDP increased greatly on average as seven of the eight Caribbean countries introduced[3] a VAT system over the period, later than most countries in Central America and Mexico and in South America. VAT revenues were the main driver of the overall increase in the Caribbean's tax-to-GDP ratio over the period.
- In Central America and Mexico and in South America, taxes on income and profits contributed most to the increase in the overall tax-to-GDP ratio, followed by VAT. Revenues from taxes on income and profits were influenced by increases in mineral and oil prices between 2003 and 2010.

Tax structures

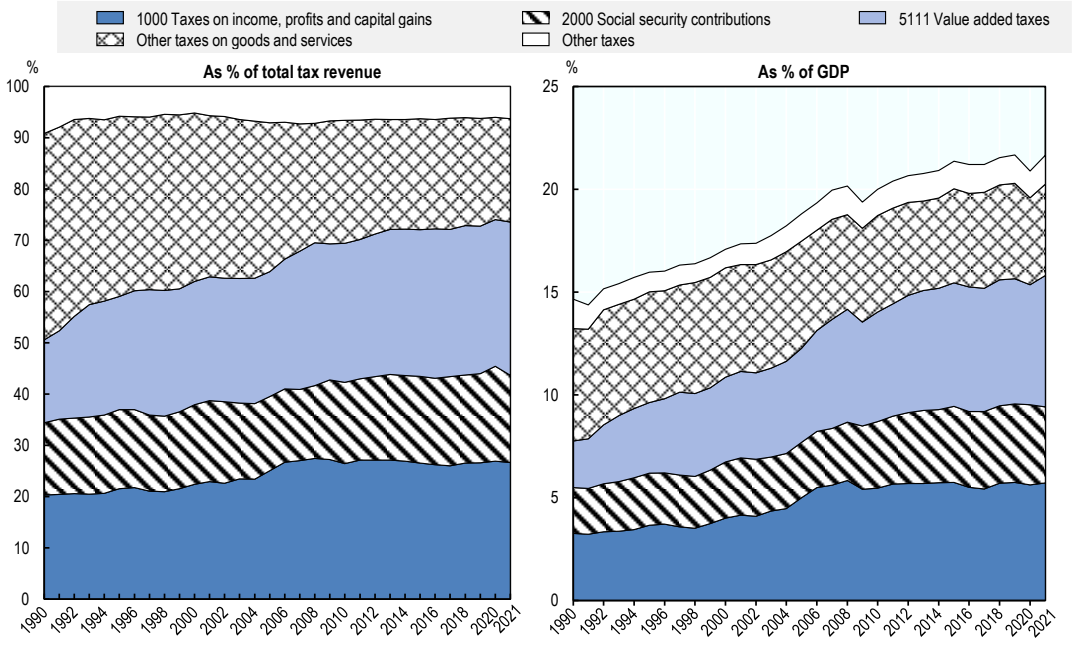
The tax structure (defined as the share of major tax types in total tax revenues) depicts the composition of tax revenues by different tax types. It is an important indicator for understanding the economic and social effects of tax systems in the LAC region.

Evolution of tax structures

Taxes on goods and services provided the largest share of total tax revenues in the LAC region in 2021, representing half of total taxation on average. During the last three decades, the average LAC mix has shifted towards VAT, taxes on income and profits, and social security contributions and away from other taxes on goods and services.

- The share of VAT revenues in total tax revenues reached 29.9% in 2021, corresponding to an increase of 13.7 p.p. since 1990. The revenue share of other taxes on goods and services (including excises, customs and import duties) declined by 20.1 p.p. over the same period (Figure 1.11).
- The share of revenues from taxes on incomes and profits grew by 6.3 p.p. (from 20.3% to 26.7% of total tax revenues) between 1990 and 2021.
- The share of social security contributions in total tax revenues increased by 2.9 p.p. from 1990 to 17.0% in 2021. Two major (and opposing) factors have influenced the trajectory of social security contributions in the region. While rising personal incomes have led to higher collections, this was counter-balanced by the full or partial privatisation of social security that occurred in many countries, principally between the mid-1990s and 2010 (OECD et al., 2015[13]).

Figure 1.11. Average tax structure in the LAC region, 1990-2021



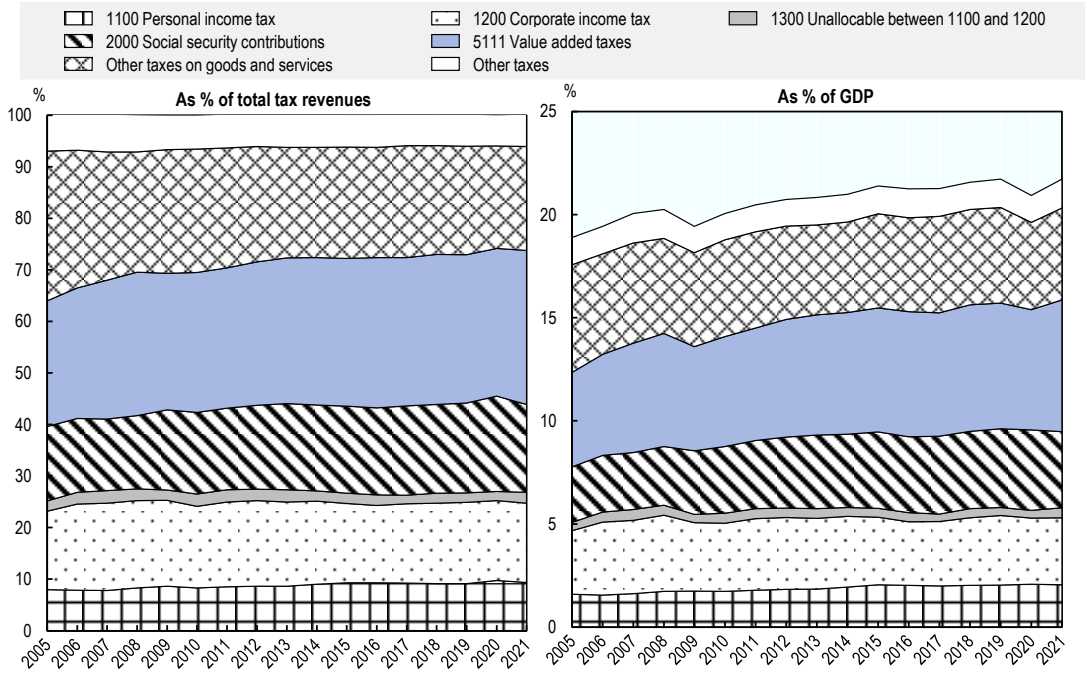
Note: The LAC average represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues.
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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The share of PIT revenues grew from 8.0% of total tax revenues in 2005 to 9.4% in 2021, in part due to increases in personal incomes across the region in the last two decades before the COVID-19 pandemic. However, in comparison to OECD countries, the average share of PIT revenue remains low in LAC countries despite some countries implementing reforms to expand their tax base. After the GFC, several countries established flat rates on capital income that had previously been exempt and implemented progressive rates on labour income (ECLAC, 2014[15]). More recently, Ecuador introduced a tax reform that came into force at the beginning of 2022 affecting PIT and taxation on wealth, profits and foreign assets. In addition to increasing revenues, this reform is expected to increase the progressivity of Ecuador's tax system.

There are relatively few PIT payers in the LAC region, largely due to high levels of informality and the concentration of income earners at low-income levels: in 2013, only 10% of the population in Latin America were registered taxpayers (IDB, 2013[19]).

Figure 1.12. Average tax structure in the LAC region, 2005-21



Note: The LAC average excludes Cuba and Venezuela due to data issues. Ecuador is excluded from the LAC average for PIT and CIT revenues due to data quality issues.
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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Several other factors continue to limit PIT revenues, including a small tax base that is comprised primarily of wages (since tax privileges are often granted to returns on capital) and high levels of evasion (Barreix, Benítez and Pecho, 2017[21]; ECLAC, 2014[15]). ECLAC (2020[17]) finds that the evasion rates for PIT are high in selected LAC countries that conducted tax evasion studies, ranging from 18.7% in Mexico (2016 figure, equivalent to tax revenue losses of 0.8% of GDP) to 69.9% in Guatemala (2006 figure equivalent to tax revenue losses of 0.5% of GDP). Evasion is more common among the self-employed than employees. A study for Mexico that disaggregated the evasion rate for different groups concluded that tax

revenue losses as a percentage of GDP are nearly five times higher for individuals with business activities than for wage earners (ECLAC, 2020[17]).

The share of CIT revenues in total tax revenues increased by 0.1 p.p. between 2005 and 2021, reaching 15.4% in the latter year. CIT evasion is also a significant issue in the LAC region, with higher evasion rates than for PIT. ECLAC (2020[17]) states that "evasion rates for CIT range from 19.9% in Mexico to almost 80% in Guatemala". Revenue losses attributed to tax evasion are estimated to exceed 4% of GDP in the Dominican Republic, Guatemala, Peru and Panama.

In 2021, there were notable differences in average tax structures across the sub-regions. The most significant share of revenue in the Caribbean was derived equally from VAT and from taxes on goods and services other than VAT, which on average represented 28.5% and 28.1% of total tax revenues respectively, whereas in the other two sub-regions VAT revenues represented the largest share. South America had the highest share of VAT revenues in 2021, at 31.7% on average. Social security contributions were lowest in the Caribbean in 2021, at 11.9% of total tax revenues on average. This was slightly less than half of the average for the other sub-regions (19.9% and 19.0% respectively in Central America and Mexico, and in South America). All three sub-regions generated higher revenues from CIT than from PIT.

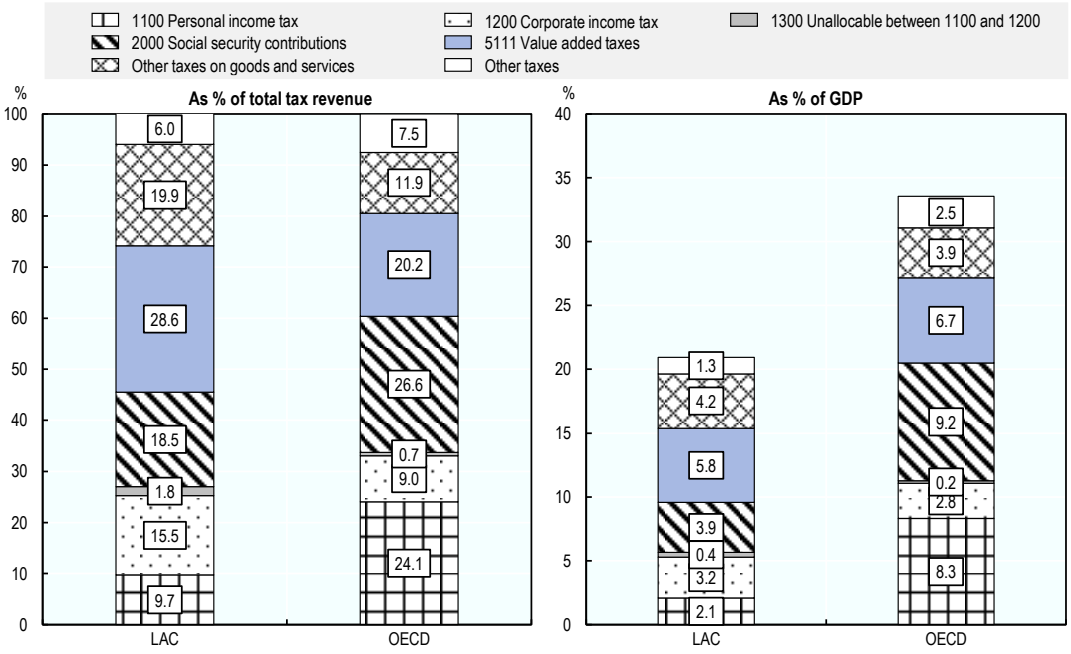
Average tax structure in LAC and the OECD

The average tax mix in the LAC region exhibits low revenues from PIT and social security contributions relative to the OECD average (Figure 1.13). On the other hand, LAC countries rely more on taxes on goods and services, which make up half of tax revenues on average, compared with around one-third in OECD economies on average. As a percentage of GDP, revenues from taxes on goods and services in the LAC region and the OECD were similar in 2020, at 10.1% and 10.6% respectively.[4]

By contrast, the combined share of taxes on income and profits and social security contributions as percentage of total tax revenues was much lower in the LAC region than in the OECD in 2020 (45.5% versus 60.4%, on average). As a percentage of GDP, these two categories amounted to 9.6% in the LAC region, less than half the OECD average (20.5%). The tendency towards private provision of social security in many LAC countries explains some of this difference.

On average, CIT generated 15.5% of total tax revenues in the LAC region, compared with 9.0% in the OECD (respectively 3.2% and 2.8% of GDP). The most striking difference relates to revenues from PIT, which contributed 24.1% of total tax revenues in the OECD on average in 2020 versus 9.7% of total tax revenues in the LAC region. PIT revenues amounted to 2.1% of GDP in the LAC region on average, compared with 8.3% in the OECD.

Figure 1.13. Average tax structure in the LAC and the OECD, 2020



Note: The year of comparison is 2020 as the 2021 tax structure for the OECD average is not available. The LAC average excludes Cuba and Venezuela due to data issues. Ecuador is excluded from the LAC average for PIT and CIT revenues due to data quality issues. The OECD average represents the unweighted average of the 38 OECD member countries. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38).
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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Taxes on immovable property and payroll (contained within the category "other taxes") are a less important source of revenue for the LAC region on average than in the OECD, although there are challenges with data availability for property taxes.

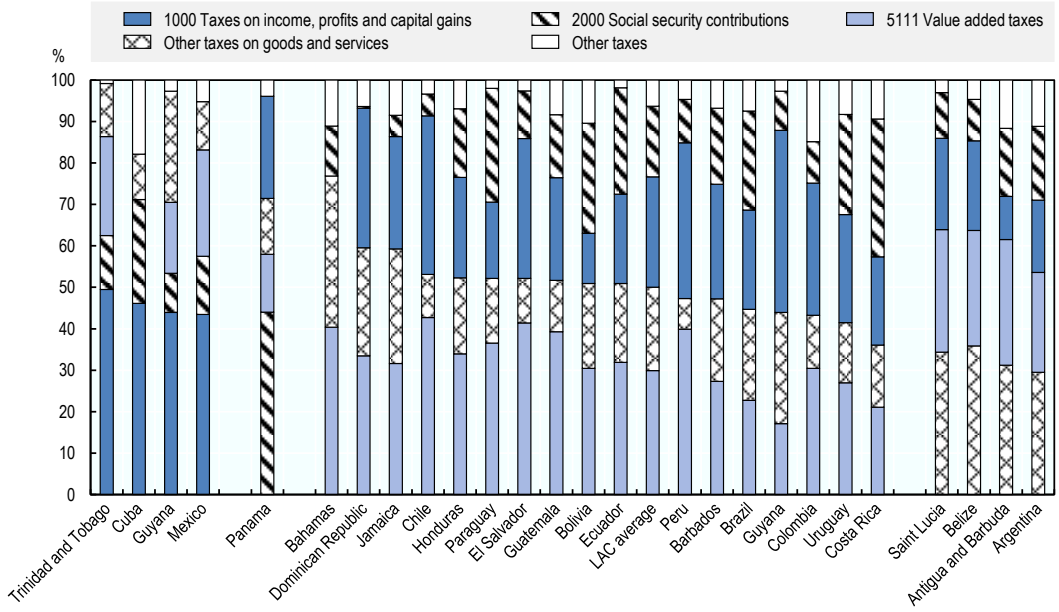
Tax structures in LAC countries

Taxes on goods and services were the main source of revenue for all LAC countries except Cuba, Guyana, Mexico, Panama, and Trinidad and Tobago in 2021 (Figure 1.14). For Cuba, Guyana, Mexico and Trinidad and Tobago, revenue from taxes on income and profits accounted for the largest share, whereas revenue from SSCs was the most important source of tax revenues for Panama. For Cuba, the tax structure changed compared to that in 2020 (when taxes on good and services were the main source of total tax revenue) due to a monetary reform (see Box 1.1).

In most of the countries where taxes on goods and services were the main source of revenues, VAT contributed a larger share than taxes on goods and services other than VAT, such as excises and import duties. Seventeen countries recorded higher revenues from VAT, ranging from 21.1% of total tax revenues in Costa Rica to 42.7% in Chile. In contrast, four countries (including three in the Caribbean) received a larger share of revenues from taxes on goods and services other than VAT. This group includes Argentina, which sourced 29.5% of total tax revenues from taxes on goods and services other than VAT: export taxes represented just under a quarter of this category and were equivalent to 2.1% of GDP, compared with less than 0.1% of GDP on average in the region.

Figure 1.14. Tax structures in LAC countries, 2021

As % of total tax revenues



Note: Countries are grouped by the main share of tax revenues among 1000 taxes on income and profits, 2000 social security contributions, 5111 value added taxes and other taxes on goods and services. The Bahamas does not tax income. There is no VAT system in Cuba. The LAC average represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues.

Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 4.

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In 2021, social security contributions ranged from 0.4% of total tax revenues in the Dominican Republic to 44.0% in Panama. The level of these revenues reflects choices about how to finance social security (see Box 1.2): in countries with public or mixed social security schemes (including Argentina, Bolivia, Brazil, Costa Rica, Panama, Paraguay and Uruguay), social security contributions accounted for over 20% of total tax revenues.

VAT revenue ratio

This section discusses the VAT revenue ratio (VRR) in LAC countries in 2021. The VRR "measures the difference between the VAT revenue collected and what would theoretically be raised if VAT was applied at the standard rate to the entire potential tax base in a "pure" VAT regime and all revenue was collected" (OECD, 2022[22]). The VRR is the ratio of the actual VAT revenues to the product of final consumption (net of VAT revenues) and the standard VAT rate. The calculation is shown below.

$$\frac{\text{VAT revenues}}{(\text{final consumption expenditure} - \text{VAT revenues}).\,\text{standard VAT rate}}$$

This indicator provides a sense of VAT revenue loss related to exemptions and reduced rates, fraud, evasion and tax planning as well as weaknesses in tax administrations. However, this indicator needs to be interpreted with reference to the underlying characteristics of the VAT system in each country, as a higher VRR could result from cascading effects (for example when exemption occurs early in the supply

chain) or from a failure to refund VAT input credits. Other factors may also influence the ratio upwards or downwards, for example when the place of taxation rules for international trade diverge from the destination principle or when the tax on inbound digital supplies is not collected. It is also important to note that the interpretation of the VRR is more difficult for countries that rely significantly on tourism. These countries may record a high VRR due to methodological reasons: purchases by non-residents may not be included in final consumption expenditure (the denominator) whereas the VAT on these purchases is included in the overall VAT revenues (the numerator) (Keen, 2013[23]).

Table 1.3. VRR and VAT rates in LAC countries by sub-region, 2021

	VRR	VAT rate (%)
Central America and Mexico	**0.51**	**13.6**
Costa Rica	0.53	13.0
Dominican Republic	0.37	18.0
El Salvador	0.79	13.0
Guatemala	0.51	12.0
Honduras	0.52	15.0
Mexico	0.37	16.0
Nicaragua	0.54	15.0
Panama	0.41	7.0
South America	**0.60**	**16.8**
Argentina	0.48	21.0
Bolivia	0.67	13.0
Chile	0.76	19.0
Colombia	0.38	19.0
Ecuador	0.73	12.0
Paraguay	0.73	10.0
Peru	0.59	18.0
Uruguay	0.48	22.0
Caribbean	**0.59**	**13.9**
Antigua and Barbuda	0.63	15.0
Bahamas	0.77	12.0
Barbados	0.61	17.5
Belize	0.69	12.5
Guyana	0.18	14.0
Jamaica	0.64	15.0
Saint Lucia	0.62	12.5
Trinidad and Tobago	0.56	12.5
LAC average	**0.57**	**14.8**
OECD average (2020)	**0.56**	**19.1**

Note: Brazil, Cuba and Venezuela are excluded. Brazil operates a multiple-rate system with tax levied at different rates for each sub-national level. Cuba did not operate a VAT system in 2021. Venezuela's tax revenue data are not available for 2021.
Source: VAT rates are sourced from the CIAT, Trading Economics and Deloitte websites, the final expenditure consumption figures from the United Nations Statistics Division website and VAT revenues from the country tables in OECD et al. (2023[2]), Chapter 5, OECD (2022[22]) for the OECD figures.

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Table 1.3 presents the VRR for LAC countries and for the three sub-regions. The highest VRR is seen in El Salvador and the Bahamas; many other Caribbean countries also have a high VRR. Countries in this sub-region only introduced a VAT in the 2000s, much later than countries in the other sub-regions. The high VRRs in these countries partly reflects a commitment to international good practice, including a

broad-based VAT with a low standard rate, a limited number of exemptions and no reduced rates. This is the case for the Bahamas, which introduced VAT in 2015 at a standard rate at 7.5% (later increased to 12.0% in July 2018). While the Bahamas had one of the highest VRRs in the LAC region, this may be in part because it receives a high share of revenue from tourism compared to other countries: receipts from international tourism as a percentage of total exports were 80.4% in 2019, compared to an average of 7% in the LAC region as a whole (World Bank, 2023[24]).

By contrast, the lowest VRRs were seen in the Dominican Republic, Guyana and Mexico. Several factors contribute to the low VRR in Mexico, including the scope of VAT exemptions, the application of a domestic zero rate to numerous goods and services, as well as low compliance (OECD, 2022[22]); (OECD, 2018[25]). However, Mexico implemented a VAT reform in January 2014 that included the replacement of some reduced and zero rates with the standard rate and the introduction of improved processes. The VRR in Mexico increased from 0.28 in 2013 to 0.32 in 2014. The VRR increased to 0.37 in 2020 as a result of the broadening of the VAT base for digital services in line with OECD recommendations (KPMG, 2019[26]), effective from June 2020

A number of factors may contribute to the low VRR in the Dominican Republic. The design of VAT in the country is one factor: the Dominican Republic includes numerous VAT exemptions (Schlotterbeck, 2017[27]). Tax-exempt goods include educational materials, medicines, health services, financial services, utilities, renewable energy equipment and inland transportation services, while exempted services include education, cultural services and electricity (OECD, 2022[28]). VAT evasion is another important factor for the low VRR. ECLAC (2020[17]) calculates that VAT evasion in the Dominican Republic is among the highest in the LAC region at 43.8% (2017 figure), against an average of 30% in a sample of 12 LAC countries.

VAT evasion remains an important challenge elsewhere in the LAC region. ECLAC (2020[17]) examined various studies on VAT evasion in 12 countries and observed that VAT non-compliance rates in the region ranged from 14.8% in Uruguay to 45.3% in Panama in 2016. Guatemala, the Dominican Republic and Panama recorded the highest increases (by 30% of more) in their VAT evasion rate since 2009.

Environmentally related tax revenues

Through the Paris Agreement of 2016, countries have committed to decarbonise their economies by the middle of the 21st Century, implying a shift away from fossil fuels as a source of energy. To reduce emissions and drive decarbonisation, an increasing number of countries are deploying environmentally related taxes, and price-based policy instruments. By incorporating a price signal into consumer decisions, systems of environmental taxation give effect to the polluter-pays principle to favour greener over more polluting economic activities. Well-designed systems of environmental taxation can influence environmental outcomes by encouraging businesses and households to consider the environmental costs of their behaviour.

An environmentally related tax is a tax whose base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment regardless of whether the tax is intended to change behaviours or is levied for another purpose (OECD, 2005[29]).

LAC countries have been slow to implement environmentally related taxes. Although they have introduced fuel taxes (mainly for revenue collection rather than environmental purposes), many countries also provide subsidies for energy products (Lorenzo, 2016[30]) in order to mitigate the impact of high and volatile petroleum prices, control inflation, boost competitiveness and protect the poorest sections of the population. Energy subsidies can put a strain on national budgets.

However, energy tax revenues were greater than the cost of subsidies for five of the six LAC countries included in the a recent OECD report (OECD, 2021[31]) (Costa Rica, Dominican Republic, Guatemala,

Jamaica and Uruguay, with the exception being Ecuador), representing on average a net positive impact on public finances in these six countries (roughly 0.6% of GDP in 2018 on average).

Beyond taxes on fuel and the registration or use of vehicles, environmental taxes are still underdeveloped across the LAC region. However, a few LAC countries have introduced significant green tax reforms in recent years, including Chile, Mexico and Colombia.

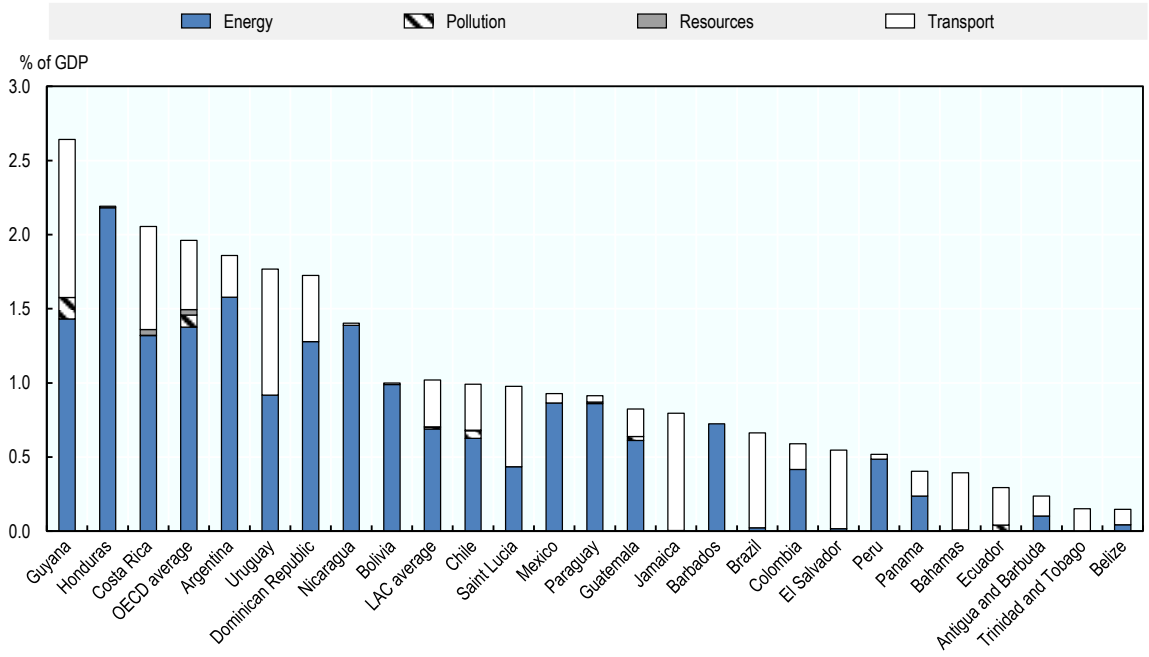
A detailed examination of country-specific taxes[5] reveals that environmentally related tax revenues (ERTR) in the LAC region in 2021 ranged from 0.1% of GDP in Belize to 2.6% in Guyana (Figure 1.15). In Guyana, revenues from the tax on the import of petroleum products amounted to 1.4% of GDP in 2021.

Between 2020 and 2021, ERTRs in most LAC countries either remained at the same level as a share of GDP (11 countries) or declined (6 countries). Only eight out of the 25 LAC countries with available data recorded increases in their ERTR, of between 0.1% and 0.3% of GDP.

When compared to the pre-pandemic levels, 12 out of 25 LAC countries either equalled or exceeded their ERTR levels in 2021. In four countries, ERTR receipts for 2021 exceeded 2019 levels modestly (<1% of GDP) while the rest (eight countries) already equalled their pre-pandemic ERTR levels. Guyana and the Bahamas have the most ground to catch up; their ERTRs in 2021 were 1.4 p.p. and 1.0 p.p. below 2019 levels, respectively.

Figure 1.15. Environmentally related tax revenues in LAC countries by main tax base, 2021

Percentage of GDP



Note: The LAC average represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues. The figure does not include Jamaica's revenues from the special consumption tax on petroleum products (estimated to be more than 2.0% of GDP in 2018) (OECD, 2021[31]) as the data are not available. The OECD average represents the unweighted average of the 38 OECD member countries. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38).
Source: *PINE* database for Chile, Colombia, Costa Rica and Mexico, and author's calculations for other countries based on OECD et al. (2023[2]), Chapter 5.

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On average across 25 LAC countries in this report, ERTR amounted to 1.0%[6] of GDP in 2021, a lower level than the OECD average of 1.9% of GDP (estimated 2021 figure) (OECD, 2022[32]).

In 2021, revenues from energy taxes (most commonly excises from diesel and petrol) generated the highest share of total ERTRs in the LAC region. Revenues from energy taxes amounted to 0.7% of GDP on average in 2021. Revenues from motor vehicle and transport services amounted to 0.3% of GDP and represented most of the remainder. Revenues from tax levied on other environmentally related bases were negligible (i.e. < 1.5% of the total ERTR).

ERTRs were higher in the OECD than in the LAC region in 2021 across the different bases, notably for energy and transport-related taxes (OECD, 2022[32]). The OECD averages for energy and transport-related tax revenues amounted to 1.4% and 0.5% of GDP respectively.

Key ERTR trends in 2021

Between 2020 and 2021, ERTRs in the LAC region remained flat, with a minimal decline of 0.05 p.p. on average during the period. While most economies eased pandemic restrictions in 2021, boosting overall tax revenues due to increased economic activity, the impact on ERTR across LAC sub-regions was mixed, with only the Central America and Mexico sub-region registering an increase (of 0.1% of GDP on average) while these revenues declined by 0.1 p.p. in both the Caribbean and South America on average. In contrast to the LAC region, the OECD recorded a 0.1% average decline over the same period.

Since economies re-opened in early 2021, energy prices rose sharply as a result of a strong recovery in demand after the COVID-19 shock and a combination of supply and demand factors that gradually tightened markets. In response, governments around the world rolled out support measures to shield firms and households from the impact of high energy prices (Van Dender et. al., 2022[33]). Energy tax reductions and suspensions (e.g. VAT or excise tax rate reduction or suspension) were an important component of these support measures in a bid to reduce the effective prices consumers pay. Consequently, these support measures reduced the amount of revenues collected from energy-related taxes.

LAC countries were no exception, as soaring energy prices triggered governments in the region to deploy fuel price support measures. Mexico, which registered a 0.4 p.p. decrease in energy-related ERTR, reduced its fuel excise tax for diesel and petrol in a bid to contain fuel prices in 2021. Government efforts to keep petrol prices lower also affected revenues on fuel-related VAT as lower petrol prices translated to a lower VAT charged (El Economista, 2023[34]).

In Guyana, which registered a 0.3 p.p. decline in energy-related ERTR, the government lowered excise tax rates on gasoline and diesel on two occasions in 2021 to reduce pump prices for domestic consumers (Stabroek News, 2022[35]). Bolivia's energy related ERTR fell by 0.5% of GDP in 2021 on account of a decline in revenues collected from the *Impuesto especial a los hidrocarburos y sus derivados* levied on hydrocarbon products sold in the country, as the government sought to dampen the rise of fuel prices for Bolivian consumers.

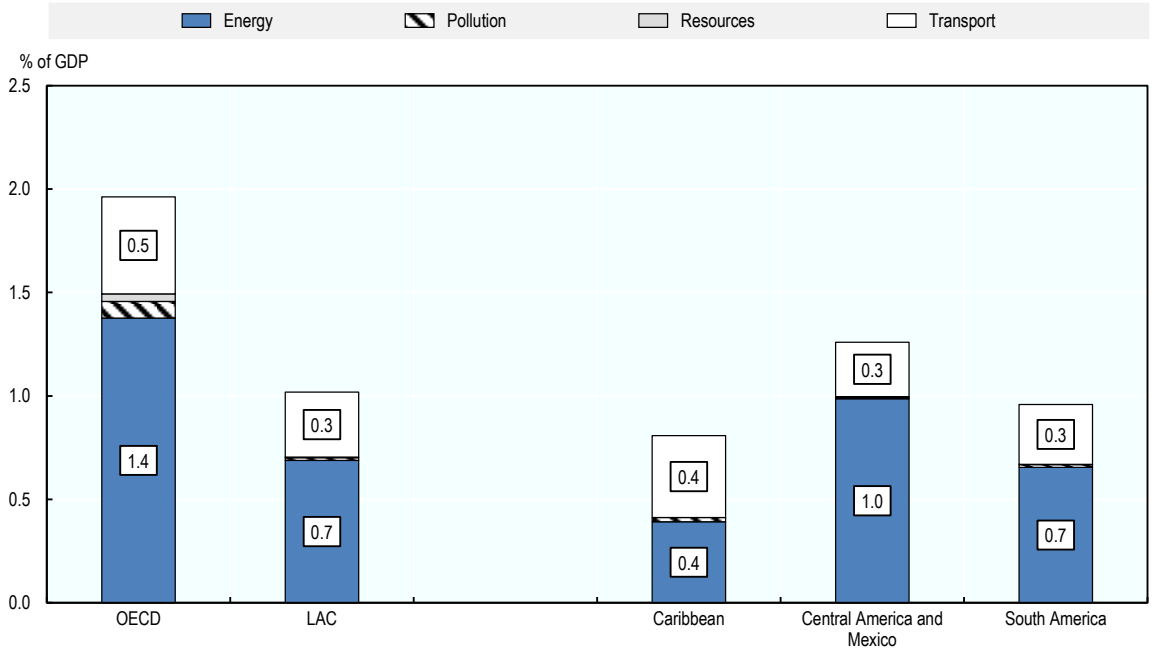
Although most LAC countries registered growth in transport-related ERTR in 2021, the Bahamas, which raises a significant portion of its revenues from travel and departure taxes, was an exception. In Fiscal Year (FY) 2021, revenues from the departure tax fell by 1.2% of GDP. The country reports data on a backward-looking basis, with FY 2021 covering the period from July 2020 to June 2021, the height of COVID-19 international travel bans and border closures (Office of the Prime Minister, Commonwealth of the Bahamas, 2020[36]) (Benton et al., 2021[37]). While the country started opening to visitors in early 2021, tourism arrivals only started to pick up later that year, when international airlines and cruise ships re-established routes (McLeod, 2021[38]) (Wood, 2021[39]) (Bahamas Ministry of Tourism, 2022[40]). Due to the record fall in the Bahamas, transport-related ERTRs in the Caribbean sub-region declined by 0.09 p.p. on average in 2021. Transport-related ERTRs recovered their pre-pandemic levels in the other sub-regions.

ERTRs by sub-region

There were notable differences in the composition of ERTR across the LAC sub-regions in 2021, on average (Figure 1.16). While energy-related tax revenues represented the highest share of ERTR in Central America and Mexico (1.0% out of a total of 1.3%) and South America (0.7% out of a total of 1.0%), both energy- and transport-related taxes were almost equal in the Caribbean region at around 0.4% of GDP. Transport-related taxes in Central America and Mexico and in South America amounted to 0.3% of GDP for both sub-regions while in the Caribbean they amounted to 0.4% of GDP. Transport-related tax revenues for most Caribbean countries were mainly sourced from travel or departure taxes, an important source of revenues for tourism-reliant countries.

Figure 1.16. Environmentally related tax revenues in the OECD, LAC and sub-region averages by main tax base, 2021

Percentage of GDP



Note: The LAC average represents the unweighted average of 25 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues. The OECD average represents the unweighted average of the 38 OECD member countries. As well as being part of the LAC region, Chile, Colombia, Costa Rica and Mexico are also member countries of the OECD (38) and thus are incorporated in both averages.
Source: *PINE* database for Chile, Colombia, Costa Rica and Mexico, and authors' calculations for other countries based on OECD et al. (2023[2]), Chapter 5.

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Taxes by level of government

In LAC countries, tax revenues are collected predominantly by central or federal entities. Sub-national public spending is mainly financed through transfers from upper to lower levels of government, to a greater extent than in OECD countries. Countries shown here exhibit varied structural configurations: Argentina, Brazil, Mexico and Venezuela have federal systems whereas other countries are unitary states.

Where sub-national data for LAC countries is available, tax revenues collected by central government accounted for more than two-thirds of the total collections, whereas the corresponding figure for OECD countries was about 60% (2020 figure). Brazil is a notable exception: central government tax revenue amounted to 44.9% of tax collected in 2021(Table 1.4).

There are two statistical issues to consider when comparing the attribution of revenues for LAC countries with that of OECD members. First, revenues of both groups have been attributed to different levels of government according to guidelines set out in the 2008 System of National Accounts (SNA).[7] The second issue is that some LAC countries lack tax revenue statistics at sub-national level.

For the 19 LAC countries in this report for which sub-national data is available, the share of sub-national tax revenues in total tax revenue was below 7.0% in 2021 except in Argentina, Brazil and Colombia. Federal systems tend to raise more substantial own revenues compared to unitary states. In Brazil, states and municipalities collect about a third of total tax revenues, indicating a significant degree of decentralisation of tax collection. A large part of the VAT (ICMS – *imposto sobre operações relativas à circulação de mercadorias e prestação de serviços de transporte interestadual e intermunicipal e de comunicação*) is collected at the state level.

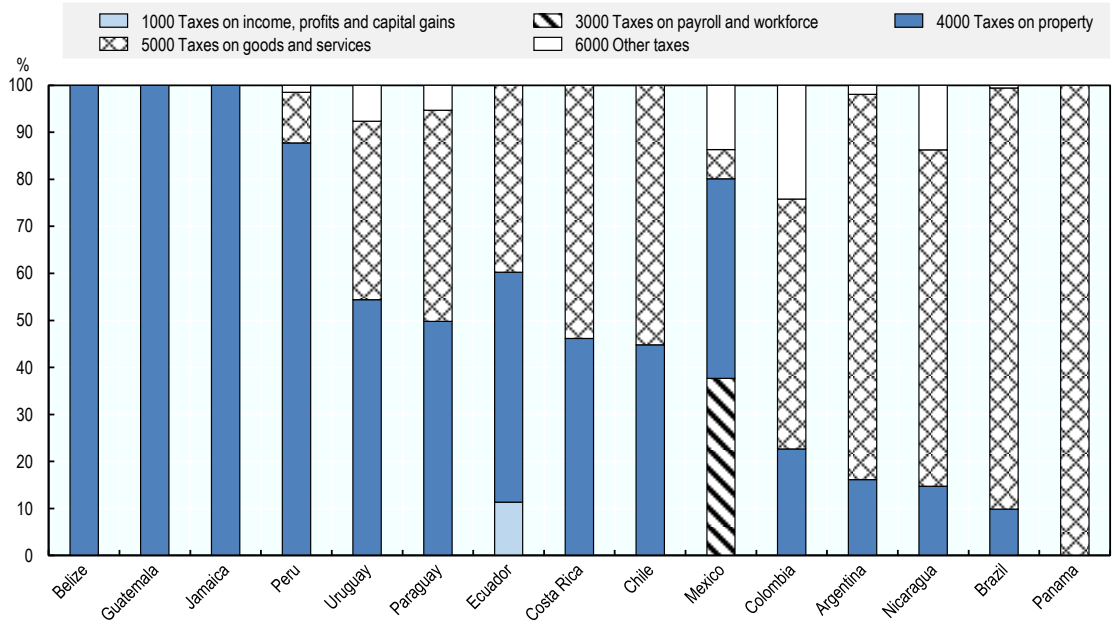
Sub-national tax revenues in Argentina and Colombia account for more than 17% of total tax revenues. Argentina has a significant collection at state level, which is explained in part by the provincial sales tax (*impuesto sobre los ingresos brutos*). Mexico has recorded a steady decrease in the collection of its own revenues from 2014. In 2014 sub-national tax revenues accounted for 6.5% of total tax revenues; in 2021 these amounted to 4.2%. (IDB, 2022[41]) explains that Mexico has seen increases of intergovernmental transfers over time, which may reduce the incentive for sub-national governments to collect their own revenue (Smoke et al., 2022[42]).

As a percentage of GDP, sub-national tax revenues ranged from less than 0.1% in Guyana to 10.4% in Brazil in 2021 and the median value amounted to 0.7% of GDP. Low sub-national tax revenues across the LAC region reflect the fact that sub-national governments in LAC countries tend to have a relatively narrow range of taxes under their jurisdiction. The taxes most frequently assigned to sub-national entities are property taxes, motor-vehicle licenses, taxes on specific services and municipal fees. The revenue-generation potential of these instruments is limited relative to the tax bases under central jurisdiction, such as VAT and income taxes.

In 2021, all subnational tax revenues in Belize, Guatemala and Jamaica, and more than half of tax revenue collected at the sub-national level in Peru, Uruguay, Ecuador and Paraguay, were sourced from property taxes (Figure 1.17). All other countries in the region rely principally on revenues from taxes on goods and services. Mexico is the only country that also collected revenue from different tax bases. In 2021, nearly half of sub-national tax revenue in Mexico came from payroll taxes. In OECD countries, sub-national entities tend to have much broader potential tax bases. A substantial proportion of revenue collection by sub-national governments in OECD countries comes through taxes on income and profits (representing more than a third of the total collected at sub-national level on average).

The COVID-19 crisis impacted subnational tax revenue in the LAC region, leading to an average decline of 5% in subnational nominal tax revenues in 2020, with nearly two-thirds of countries recording declines. However, these revenues increased by 14% on average in 2021, and only three countries of the 19 for which data is available saw decreases over the period.

Figure 1.17. Tax mix of sub-national tax revenue in LAC countries, 2021



Note: Figures for Antigua and Barbuda, Bahamas, Barbados, Bolivia, Cuba, Dominican Republic, El Salvador, Guyana, Honduras, Saint Lucia, Trinidad and Tobago and Venezuela are excluded as either the sub-national tax revenue data or the breakdown of sub-national tax revenue data by the main type of tax category is not available. Figures exclude local government revenues for Argentina but include provincial revenues. Data for Ecuador, Nicaragua, Panama and Uruguay are estimated for 2021.
Source: Authors' calculations based on OECD et al. (2023[2]), Chapter 6.

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The crisis has highlighted the need for structural reforms to improve the collection and enhance the sources of revenues at the sub-national level. Options for doing so include improvements in information and statistics regarding the revenues from these taxes, the administrative capacity to collect at the local level, effective co-ordination with national authorities, and promotion of sustainable sources of tax revenues at this level (Nieto-Parra and Orozco, 2020[43]).

Low tax revenues at the sub-national level in LAC countries may result from a lack of administrative and technical capacity. Property taxes require sophisticated systems and information, and collecting this revenue is expensive. Appropriate property registers are lacking in many countries; where they exist, they are rarely updated (Canavire-Bacarreza, Martínez-Vázquez and Sepúlveda, 2012[44]); (OECD et al., 2019[45]). As a result, tax authorities lack access to accurate valuations of lands and buildings; real estate registries are often reluctant to share this information. Property tax also suffers from a high level of informality: buildings are constructed without permits, properties are not registered and reported prices of some real estate transactions are falsified. As property tax is one of the most controversial taxes with citizens and has high political costs, politicians are often unwilling to invest sufficient resources to levy this revenue.

Table 1.4. Attribution of tax revenue to sub-sectors of general government in LAC countries

Percentage of total tax revenue

	Central government			State or regional government			Local government[1]			Social Security funds		
	1995	2000	2021	1995	2000	2021	1995	2000	2021	1995	2000	2021
Federal countries												
Argentina	59.0	66.4	65.0	17.5	17.8	17.2	..	..	..	23.4	15.8	17.8
Brazil	44.8	47.9	44.9	26.5	25.0	25.1	3.7	3.4	6.1	25.0	23.7	23.9
Mexico[3]	73.9	78.3	81.8	2.8	2.7	2.6	1.5	1.0	1.6	21.8	18.0	14.0
Venezuela[4]	94.6	94.6	..	..	..	..	..	..	..	5.4	5.4	..
Regional countries												
Colombia[3,5]	63.2	68.7	72.7	5.5	5.6	5.1	8.6	9.4	12.3	22.7	16.3	10.0
Unitary countries												
Antigua and Barbuda[2]	100.0	100.0	83.6				..	..	..	..	..	16.4
Bahamas[2]	89.1	88.1	88.0				..	..	..	10.9	11.9	12.0
Barbados	85.6	84.4	81.6				..	..	..	14.4	15.6	18.4
Belize	93.2	93.5	89.3				0.5	0.7	0.7	6.3	5.8	10.0
Bolivia	94.3	86.4	68.9				5.7	6.3	4.5	..	7.3	26.6
Chile[3]	89.9	87.8	88.8				6.5	7.9	6.9	3.6	4.4	4.3
Costa Rica[3]	65.5	63.3	59.0				1.6	1.9	2.9	33.0	34.8	38.2
Cuba[6]	..	..	..				..	..	..	11.3	10.4	25.0
Dominican Republic	99.3	99.0	99.6				..	..	..	0.7	1.0	0.4
Ecuador[2]	70.5	87.7	71.4				4.0	1.6	2.9	25.5	10.7	25.7
El Salvador	80.9	80.5	86.8				..	..	1.7	19.1	19.5	11.5
Guatemala	83.6	83.6	83.9				0.6	0.9	0.9	15.8	15.5	15.2
Guyana	92.6	88.6	90.5				..	..	0.0	7.4	11.4	9.5
Honduras	86.1	85.3	80.1				4.4	5.2	3.3	9.5	9.4	16.5
Jamaica	100.0	99.3	93.3				..	0.7	1.5	..	..	5.1
Nicaragua[2]	80.4	72.5	70.3				4.6	9.5	5.7	15.0	18.0	24.0
Panama[2]	67.2	59.6	54.2				..	2.2	1.8	32.8	38.2	44.0
Paraguay	92.0	74.4	70.0				..	..	2.6	8.0	25.6	27.4
Peru	88.7	86.5	87.4				..	1.6	2.2	11.3	11.9	10.4
Saint Lucia[2]	100.0	90.0	88.7				..	..	..	..	10.0	11.3
Trinidad and Tobago	96.8	93.6	87.0				..	..	..	3.2	6.4	13.0
Uruguay[2]	61.7	63.6	70.1				8.8	8.9	5.7	29.5	27.5	24.2

1. The data exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba, the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.
2. The data include the following estimations Antigua and Barbuda (social security contributions for 2019-2021), Bahamas (social security contributions for 2021), Ecuador (local tax revenues for 2021), Nicaragua (local tax revenues for 2020 and 2021), Panama (local tax revenues for 2021), Saint Lucia (social security contributions for 2021) and Uruguay (local tax revenues for 2021). See the corresponding country tables for more information.
3. Preliminary data for 2021.
4. Some tax revenue data between 2014 and 2017 and all data from 2018 are not available. The breakdown by sub-sectors of general government is not available for those years.
5. Colombia is constitutionally a unitary country with high autonomy of its territorial entities.
6. Data for sub-sectors of general government in Cuba are only available between 2002 and 2012.
Source : OECD et al. (2023[2]), Table 4.11.

StatLink https://stat.link/sowcrz

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Notes

[1] The OECD figure is provisional and is based on preliminary data provided for the year 2021. The data need to be interpreted with caution as they are subject to revisions in future years that can affect the magnitude, and less commonly, the direction, of change between the last two years of data.

[2] For more information on the process of the monetary regulation, please see the Decreto Ley No. 17/2020, Gaceta Oficial de la República de Cuba.

[3] VAT was introduced in 1991 in Jamaica, 1997 in Barbados, 2006 in Belize (the General Sales Tax), 2007 in Guyana and Antigua and Barbuda, 2012 in Saint Lucia and in 2014 in the Bahamas.

[4] The year of comparison is 2020 as the average tax structure for OECD countries in 2021 is not available at the time of writing.

[5] Although environmentally related tax revenues are not separately identified in the standard OECD classification of tax revenues, they can be identified through the detailed list of specific taxes included for most countries within this overarching classification. It is on this basis that they are included in the OECD Policy Instruments for the Environment (PINE) database (OECD, 2022[32]). In 2020, the OECD started the collection of Environmentally Related Tax Revenue (ERTR) accounts in line with the System of Environmental and Economic Accounting and ERTR accounts are disaggregated by industries and households (OECD, 2021[46]).

[6] Both LAC and OECD figures here refer to unweighted averages comprising 25 countries for the LAC region and 38 countries for the OECD.

[7] This means that revenues are generally attributed to the level of government that exercises the authority to impose the tax or has the final discretion to set and vary the tax rate. This has implications for situations where one level of government collects tax revenues and transfers them in whole or in part to other levels. Regional examples of this type of mechanism are the Co-participation Law in Argentina, federal participations in Mexico (mandated in the Fiscal Co-ordination Law) and participation funds in Brazil (defined in Article 159 of the Constitution).

2 Fiscal revenues from non-renewable natural resources in Latin America and the Caribbean

Principal findings

Russia's invasion of Ukraine had a major impact on fiscal revenues from non-renewable natural resources in Latin America and the Caribbean in 2022

Producers of non-renewable natural resources in Latin America and the Caribbean (LAC) were strongly affected by the volatility in international commodities markets caused by Russia's invasion of Ukraine. Prices for a wide range of energy commodities and minerals and metals rose with the outbreak of the crisis, reinforcing the rapid gains experienced in 2021. However, in the second half of the year, there was a generalised fall in benchmark prices as global economic activity slowed and COVID-19 restrictions in the People's Republic of China, the world's largest consumer of many non-renewable natural resources, weighed on demand.

Trends in fiscal revenues from non-renewable natural resources in the LAC region varied by type of commodity in 2022. Hydrocarbon revenues rose sharply, rising to an estimated 4.2% of GDP from 2.6% of GDP in 2021. In some countries the rise in hydrocarbon revenues accounted for a significant share of the increase in overall public revenues. Mining revenues are estimated to have remained at their 2021 level of 0.7% of GDP despite a moderate contraction in prices for many base metals and lower production volumes, thanks in part to large annual corporate income tax (CIT) payments in 2022 for fiscal year 2021.

Surging oil prices supported a jump in fiscal revenues from oil and gas exploration and production in 2021

Benchmark oil prices, such as Brent and West Texas Intermediate (WTI), rose sharply during 2021, as global macroeconomic conditions improved and supply lagged. Profits at the region's major oil producers surged, leading to a dramatic increase in CIT receipts in some countries. Non-tax revenues were also buoyant, despite sluggish production levels, driven by higher royalty payments and, in some cases, dividends paid to national governments. For the year, hydrocarbon revenues reached 2.6% of GDP, up from 2.1% of GDP in 2020, but well below the levels seen before the oil price crash of late 2014 and early 2015.

Mining revenues rose significantly in 2021, pushed by a rapid recovery in global industrial production

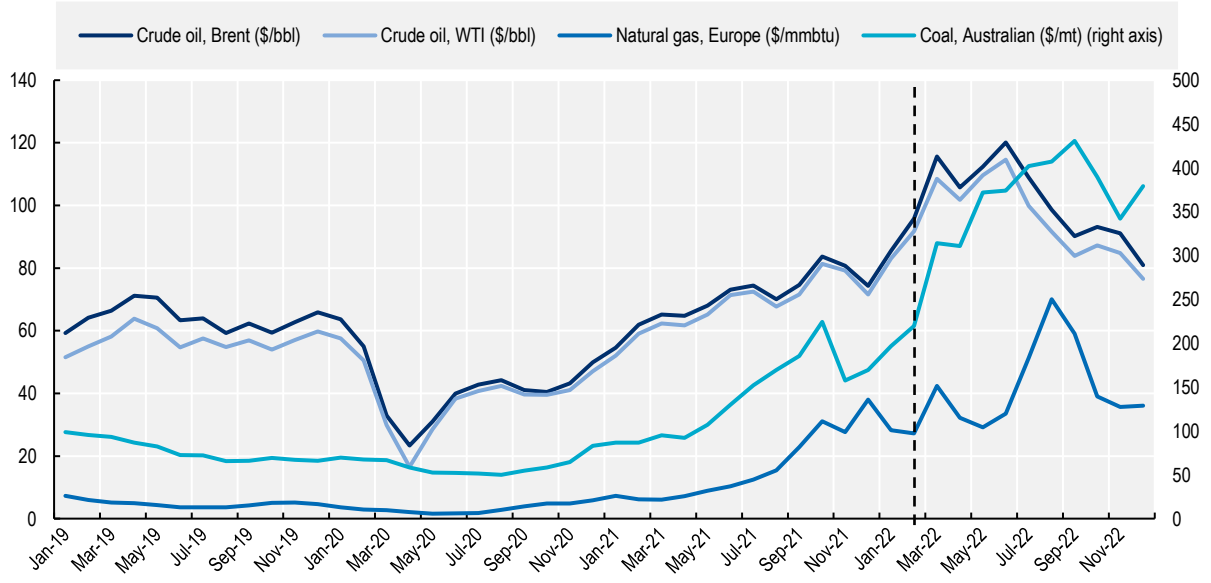
A recovery in mining production, coupled with higher international prices, led to a sharp increase in mining profits and CIT payments in the region in 2021.[1] Higher CIT payments by mining companies accounted for an important share of the growth in overall CIT receipts in mineral and metals producing countries, reaching upwards of 51% in the case of Peru. Non-tax revenues also rose, with royalty payments increasing in line with prices and production. Tax and non-tax revenues were also impacted by large one-off transactions in some countries. On average, mining revenues rose from 0.34% of GDP in 2020 to 0.68% of GDP in 2021 – the highest level since 2011.

Impact of the war in Ukraine on fiscal revenues from non-renewable natural resources in LAC in 2022

The outbreak of the war in Ukraine reinforced an upward trend in international energy prices that was already well established in 2021. Global prices for a wide range of energy commodities rebounded in late 2020 and early 2021, supported by a revival in economic activity as COVID-19 public health measures were progressively lifted (Figure 2.1). Movements in energy commodity markets became increasingly synchronised in the second half of 2021, as higher prices and supply disruptions led to widespread fuel switching. This provided further impetus to prices, increasing demand for other energy commodities – particularly coal – that were already in tight supply.

Figure 2.1. International spot prices for selected energy commodities, January 2019 – December 2022

Dollars per barrel, dollars per million BTUs, and dollars per metric ton



Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on World Bank Commodity Price Data (The Pink Sheet), World Bank.

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The invasion of Ukraine by Russia in February 2022, and the adoption of economic sanctions by the European Union and the United States, produced an immediate response in global energy markets. In March, prevailing benchmark prices for key energy commodities were substantially above the average level for February. Prices for natural gas in Europe and Australian coal were especially dynamic, rising 56% and 43%, respectively, between February and March. However, price movements across different energy commodities decoupled in the second half of the year, reflecting growing worries of a possible global recession and the need to meet current and projected energy needs.

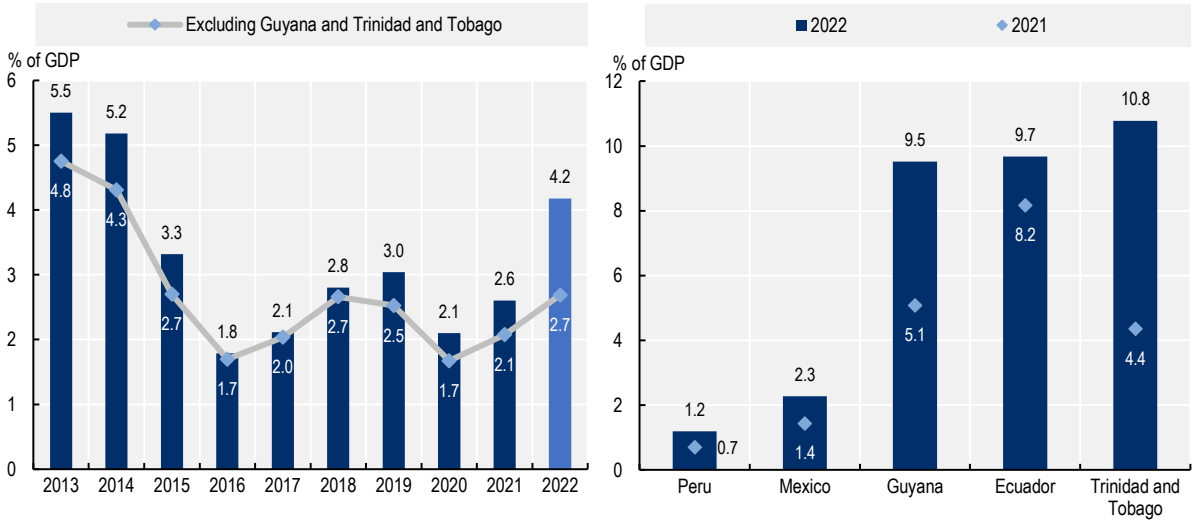
Prices for coal, natural gas and liquid natural gas rose throughout the remainder of 2022, driven by strong electricity demand in China and restocking of gas inventories in Europe. Coal prices continued to surge, with Australian coal peaking at a record high of USD 431 per metric ton in September. Natural gas and LNG prices exhibited strong volatility, with a particularly strong surge in August caused in part by reduced

gas flows from the Russian Federation. In contrast, benchmark oil prices fell in the second half of the year as global economic activity slowed, especially in China due to successive COVID-19 lockdowns and drawdowns of strategic crude oil reserves (World Bank, 2022[1]).

Hydrocarbon revenues in the LAC region moved in concert with international prices in 2022. While production levels rose in some countries, the primary driver of higher revenues in 2022 was the exogenous boost provided by international prices to the commercial value of production. Payments of property rents, principally ad-valorem royalties that represent the bulk of hydrocarbon revenues in the region, rose during the year, building on large year-on-year increases in 2021. Currency appreciation attenuated these gains in some countries – such as Brazil, Mexico, and Peru – as hydrocarbon non-tax revenues, typically calculated in US dollars, entered public accounts in national currency.

Figure 2.2. Latin America and the Caribbean (10 countries): general government revenues from oil and gas exploration and production, 2013-2022

Percentages of GDP



Note: 10 countries are Argentina, Bolivia (Plurinational State of), Brazil, Colombia, Ecuador, Guatemala, Guyana, Mexico, Peru, and Trinidad and Tobago. Data are simple averages. Figures for 2022 are based on official sources, forecasts and estimates based on the 2022 annual variation in representative products applied to 2021 revenues. Data for Mexico correspond to federal government oil revenue, they exclude own revenues of Pemex, the State-owned oil and gas producer. In Ecuador to oil revenues of the non-financial public sector derived from exports of crude oil. In Guyana, the contribution of oil revenues is based on the withdrawal from the Natural Resource Fund by the central government, which was equivalent to 4.1% of GDP in 2021.
Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

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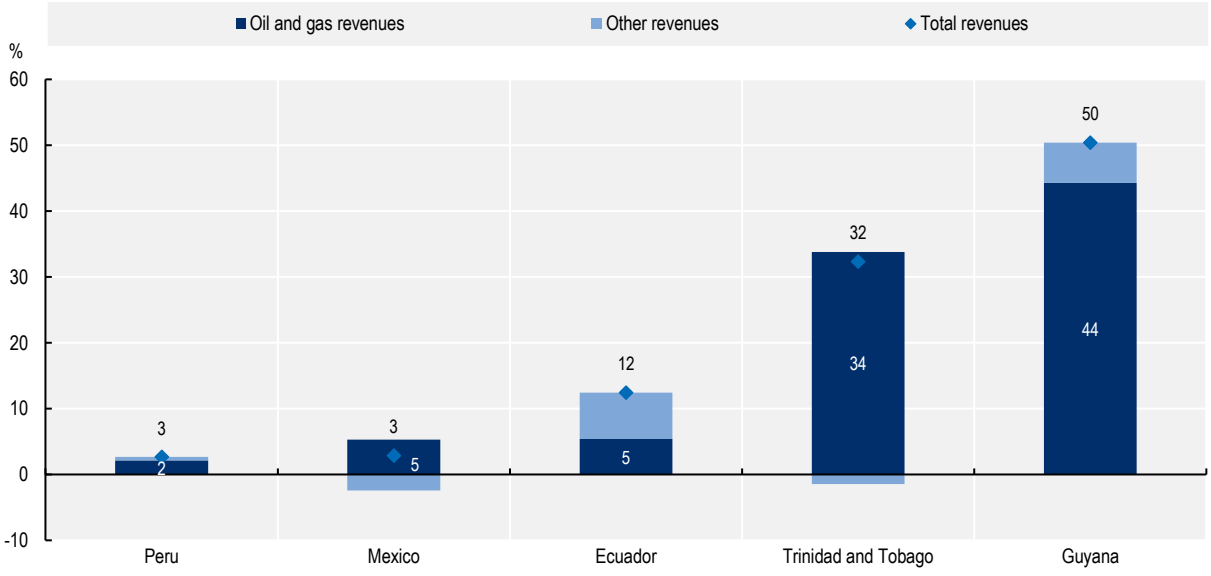
Against this backdrop, general government revenues from oil and gas exploration and production are estimated to have reached an average of 4.2% of GDP in 2022, up from 2.6% of GDP in 2021, and the highest level since oil prices collapsed in late 2014 and early 2015 (Figure 2.2). The LAC average was significantly impacted by strong increases in Guyana as oil production continued to ramp up, and Trinidad and Tobago, where CIT payments surged. Excluding these countries, revenues in the region registered a moderate increase, reaching an average of 2.7% of GDP compared to 2.1% of GDP in 2021. Other

countries, such as Ecuador, Mexico and Peru, also saw oil and gas revenues increase but by a smaller margin in relative terms.

Rising hydrocarbon revenues were a major contributor to the increase in overall public revenues in several countries during 2022 (Figure 2.3). For example, in Mexico and Trinidad and Tobago, the rise in general government oil and gas revenues compensated for a negative contribution attributed to all sources of revenues. In Trinidad and Tobago, this contribution was also apparent in the increase in total tax revenues. In Guyana and Peru, hydrocarbon revenues were primarily responsible for the majority of the year-on-year increase in total public revenues. This effect was particularly pronounced in Guyana, where withdrawals from the Natural Resource Fund by the central government reached 4.1% of GDP, equivalent to 26% of total revenues in 2022.

Figure 2.3. Latin America and the Caribbean (5 countries): year-on-year variation in general government total revenues at constant prices and contribution to that variation by type of revenue, 2021-2022

Percentages



Note: Data for Mexico correspond to federal government oil revenue, they exclude own revenues of Pemex, the State-owned oil and gas producer. For Ecuador, data correspond to oil revenues of the non-financial public sector derived from exports of crude oil. In Guyana the contribution of oil revenues is based on the withdrawal from the Natural Resource Fund by the central government, which was equivalent to 4.1% of GDP in 2021.
Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

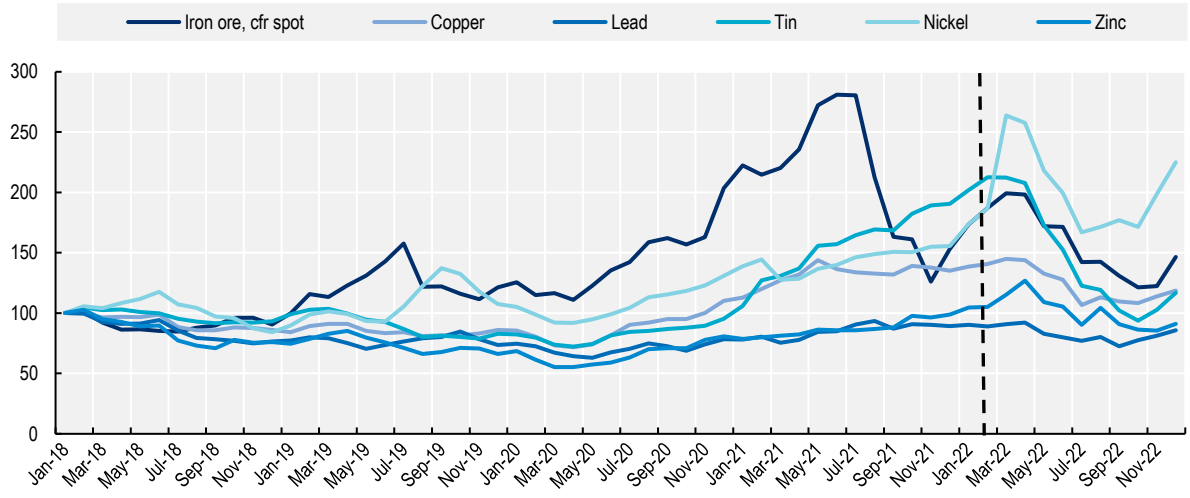
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The impact of the war in Ukraine was also apparent in global minerals and metals markets. Most base metals had reached elevated – in some cases record – levels in 2021 and early 2022 on the back of a recovery in industrial production (Figure 2.4). However, prices gave ground in the second half of 2022 as global macroeconomic conditions deteriorated and COVID-19 lockdowns in China disrupted production and global value chains (World Bank, 2022[1]). As a result, annual prices fell for copper (-5%), lead (-2%), and tin (-3%), although they remained at relatively high levels, while iron ore experienced a more significant

correction (-25%). In contrast, nickel prices rose sharply due to sanctions-induced production disruptions in the Russian Federation and atypical market movements as market participants made large purchases to cover their short positions (LME, 2023[2]). Prices for lithium were particularly dynamic, rising by an estimated 194% due to high demand for batteries used in consumer goods and electric vehicles (USGS, 2023[3]).

Figure 2.4. International spot prices for selected minerals and metals, January 2018 – December 2022

Index 100 = January 2018



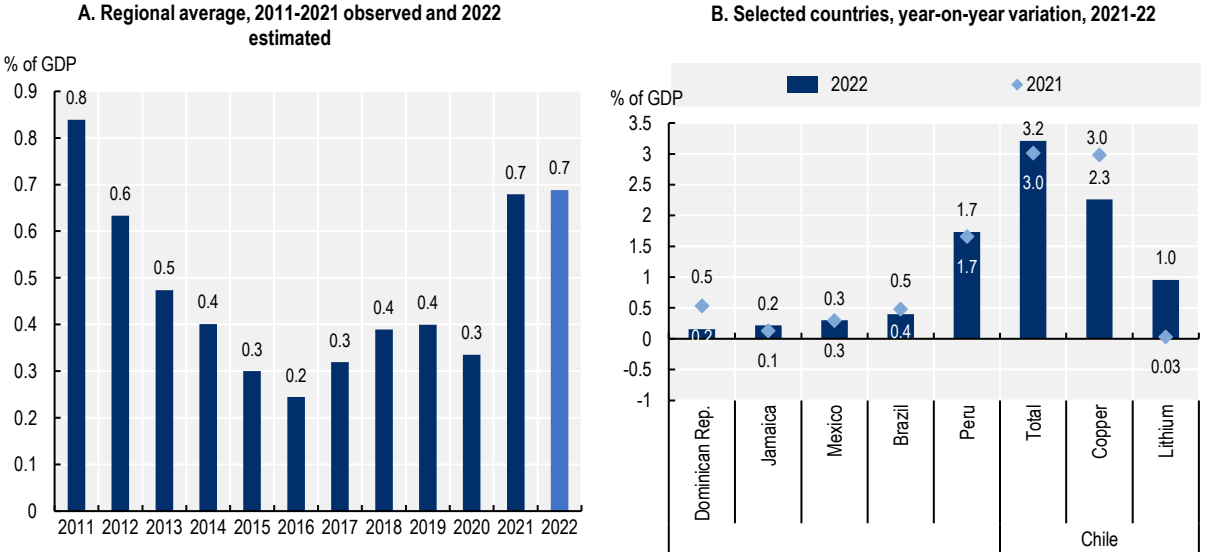
Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on World Bank Commodity Price Data (The Pink Sheet), World Bank.

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Despite sliding international prices and lower production volumes in some countries, fiscal revenues from mining in 2022 in the LAC region are estimated to have remained at their 2021 level of 0.7% of GDP (Figure 2.5). This relative stability reflected strong performance of mining tax receipts in some countries. CIT payments were especially buoyant, due in large part to the liquidation of outstanding tax liabilities from fiscal year 2021, when high prices translated into large gains in profits. This was especially pronounced in Chile and Peru, where payments for annual declarations registered significant year-on-year increases. In contrast, mining tax revenues contracted in the Dominican Republic, due in part to the deduction of tax prepayments made in 2020 and 2021 by Barrick Gold to support the country in its COVID-19 response (Barrick Gold, 2022[4]).

Figure 2.5. Latin America and the Caribbean (12 countries): general government fiscal revenues from mining, 2021-2022

Percent of GDP



Note: The 12 countries are Argentina, Bolivia (Plurinational State of), Brazil, Chile, Colombia, Dominican Republic, Ecuador, Guatemala, Jamaica, Mexico, Nicaragua, and Peru. Data are simple averages. Figures for 2022 are based on official sources, forecasts and estimates based on the 2022 annual variation in representative products applied to 2021 revenues. In the case of Chile, lithium revenues refer to property rents received by the central government from the participation of the State in lithium sales as established in contracts with SQM Salar S.A. and Albemarle Ltda.

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

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Trends in non-tax mining revenues in the region exhibited a high degree of country specificity. In Chile, copper revenues were impacted by a decline in dividends paid by Codelco to the central government and lower revenues from the levy on copper exports by Codelco (DIPRES, 2023[5]). However, property rents from lithium production soared, reaching 1% of GDP in 2022, which more than compensated for the decline in copper revenues. In Brazil, payments of the federal mining royalty contracted in line with lower iron ore prices, but general government royalty revenues were roughly stable as the receipts from the state-level royalty in Pará surged due to a tripling of the royalty rate (Vale, 2023[6]).

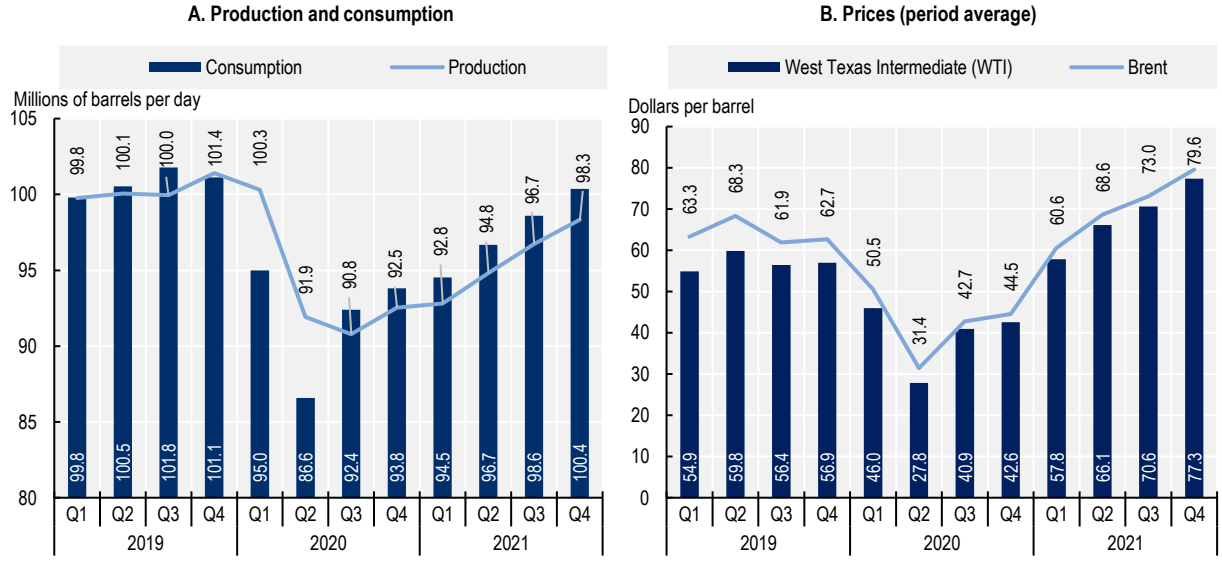
Trends in hydrocarbon revenues in Latin America and the Caribbean during the global economic recovery in 2021

Global oil markets rebounded in 2021 after experiencing a severe contraction in demand and supply in 2020 as a result of the COVID-19 pandemic. Macroeconomic fundamentals improved throughout 2021 as COVID-19 public health measures were progressively removed, leading to a rapid increase in demand for liquid fuels (Figure 2.6). Supply remained sluggish during the year despite an agreement among members of OPEC and their partners, the OPEC+ group, to progressively increase production quotas beginning in August. While quotas increased, they went unmet with significant production shortfalls in some

members of the group. Oil output in the United States was impacted by Hurricane Ida, which disrupted production in the Gulf of Mexico.

Figure 2.6. World liquid fuels production and consumption balance and international benchmark prices for crude oil, 2019-2021

Millions of barrels per day and dollars per barrel



Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on Short-Term Energy Outlook Data Browser, U.S. Energy Information Administration (EIA) and World Bank Commodity Price Data, World Bank.

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The imbalance in oil markets resulted in a progressive decline in oil stocks and a concomitant increase in benchmark oil prices. Brent crude oil rose 67% year-on-year in 2021, reaching an average of USD 70.4 for the year, while Western Texas Intermediate (WTI) increased by 73%, reaching USD 68 for the year. In the case of WTI, this represented the highest annual average price since 2014, on the eve of the oil market collapse of 2015-2016. Natural gas prices rose sharply during the year, reaching record levels. This increase was due in part to high demand for electricity generation caused by unusually hot weather in China and the United States (World Bank, 2021[7]).

Echoing global trends, hydrocarbon production in the LAC region registered limited growth in 2021 (Table 2.1). Oil output in Venezuela increased, supported by higher imports of dilutants – which are necessary to refine the country's heavy crude – from the Islamic Republic of Iran.[2] Production also rose in Argentina, with higher output from the Vaca Muerta shale region, and Guyana, where commercial production continues to ramp up. In contrast, oil production slipped in Brazil, the largest producer in the region, and Colombia. In Ecuador, oil output contracted, largely due to preventive closures of oil pipelines threatened by landslides (Ministry of Economy and Finance of Ecuador, 2022[8]). Natural gas production in the region increased marginally, despite a significant decline in Trinidad and Tobago caused by planned maintenance and upgrading activities (Ministry of Finance of Trinidad and Tobago, 2021[9]).

Table 2.1. Latin America and the Caribbean and selected country groupings: crude oil and natural gas production and exports, 2020-2021

Thousand barrels daily, billion standard cubic metres and percentages

Selected country groupings and countries	Crude oil (Thousand barrels daily)						Dry natural gas (Billion standard cubic meters)					
	Production			Exports			Production			Exports		
	2020	2021	%	2020	2021	%	2020	2021	%	2020	2021	%
Latin America and the Caribbean	7201	7242	0.6	4220	3894	-7.7	179	181	0.7	33	30	-8.9
Argentina	480	513	6.8	…	…	…	45	45	0.4	2	2	37.1
Bolivia	…	…	…	…	…	…	16	17	4.4	12	12	0.0
Brazil	2940	2905	-1.2	1401	1292	-7.8	20	21	4.7	…	…	…
Colombia	781	736	-5.7	541	442	-18.3	10	10	1.0	…	…	…
Ecuador	479	473	-1.4	365	349	-4.4	0	0	3.3	…	…	…
Guatemala	8	6	-19.1	…	…	…	…	…	…	…	…	…
Guyana	73	109	48.4	73	116	59.1	…	…	…	…	…	…
Mexico	1663	1665	0.1	1199	1091	-8.9	26	24	-6.5	…	…	…
Peru	40	38	-3.2	…	…	…	12	12	0.1	5	4	-21.3
Trinidad and Tobago	56	60	6.0	56	59	7.0	30	26	-14.8	14	10	-25.0
Venezuela	569	636	11.9	487	448	-8.0	18	24	32	…	…	…
Other LAC	111	101	-9.2	99	96	-2.8	2	2	-9.1	0	1	…
Total World	69 118	69 640	0.8	42 027	41 228	-1.9	3 917	4 146	5.8	1 317	1 419	7.8
OPEC	25 659	26 363	2.7	19 701	19 656	-0.2	636	673	5.7	110	137	24.8
Saudi Arabia	9 213	9 125	-1.0	6 659	6 227	-6.5	119	120	…	…	…	…
Non-OPEC	43 458	43 277	-0.4	22 327	21 572	-3.4	3 281	3 473	5.8	1 207	1 282	6.2
Russian Federation	9 460	9 619	1.7	4 617	4 510	-2.3	578	719	24.5	239	247	3.2
United States	11 283	11 188	-0.8	3 206	2 980	-7.0	950	963	1.4	150	188	25.9

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on Annual Statistical Bulletin 2022, Organization of the Petroleum Exporting Countries (OPEC), and Memoría de la Economía Boliviana 2021, Ministerio de Economía y Finanzas del Estado Plurinational de Bolivia.

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While production of hydrocarbons in the region rose modestly, oil and gas exports plunged. The decline in crude oil exports was largely due to higher domestic demand for fuels and refined hydrocarbon products in Brazil, Colombia and Mexico (Petrobras, 2022[10]; Ecopetrol, 2022[11]; Pemex, 2022[12]). In contrast, exports of crude oil increased in Trinidad and Tobago. Exports of natural gas from the Plurinational State of Bolivia were relatively stable, with higher volumes to Brazil offsetting a decline in flows to Argentina as an addendum to the existing contract established lower minimum purchase levels (Ministry of Economy and Public Finance of Bolivia, 2022[13]). In Peru, export volumes were significantly impacted by a three-month stoppage at the Pampa Melchorita liquification plant due to technical problems and maintenance (Central Reserve Bank of Peru, 2022[14]). The decline in exports in Trinidad and Tobago resulted from the contraction in production.

Despite weak production and a fall in exports, hydrocarbon revenues in LAC rose sharply in 2021, reaching USD 58.4 billion, up from USD 34 billion in 2020 (Table 2.2). However, oil and gas revenues remain well below the 2019 level of USD 82 billion and the recent high of USD 136 billion in 2013. In absolute terms, the increase was led by Brazil and Mexico, were revenues roughly doubled between years. In relative terms, hydrocarbon revenues reached 2.6% of GDP, up from 2.1% of GDP in 2020, but remained below the pre-pandemic level of 3.0% of GDP in 2019. Non-tax revenues were the primary driver of the uptick in hydrocarbon revenues, with payments of royalties rising in line with international benchmark prices.

Tax revenues rose in most countries, bolstered by high profits. While the increase was small in relative terms, averaging 0.1 percentage points of GDP, some countries saw tax revenues from the sector double.

Table 2.2. Latin America and the Caribbean (10 countries): general government fiscal revenues from oil and gas exploration and production, by type of revenue, 2020-2021

Percent of GDP, percentage points of GDP and percentages

Country	Billions of US dollars			Percentage of GDP								
	Total revenues			Total revenues			Tax revenues			Non-tax revenues		
	2020	2021	2021/2020 (%)	2020	2021	2021/2020 (p.p. of GDP)	2020	2021	2021/2020 (p.p. of GDP)	2020	2021	2021/2020 (p.p. of GDP)
Argentina	1.7	2.2	28	0.4	0.4	0.0	0.09	0.05	0.0	0.3	0.4	0.1
Bolivia	1.4	1.3	- 7	3.8	3.4	-0.4	0.2	0.2	-0.1	3.6	3.2	-0.3
Brazil	9.9	21.4	117	0.7	1.3	0.6	0.03	0.18	0.2	0.6	1.1	0.5
Colombia	4.0	3.5	- 12	1.5	1.1	-0.4	0.3	0.4	0.05	1.1	0.7	-0.4
Ecuador	5.7	8.7	51	5.8	8.2	2.4	…	…	…	5.8	8.2	2.4
Guatemala	0.02	0.04	91	0.03	0.05	0.02	0.01	0.02	0.01	0.02	0.03	0.01
Guyana	0.2	0.4	106	3.6	5.1	1.5	…	…	…	3.6	5.1	1.5
Mexico	9.6	18.3	92	0.9	1.4	0.6	0.03	0.03	0.00	0.8	1.4	0.6
Peru	0.7	1.6	133	0.3	0.7	0.4	0.1	0.2	0.1	0.2	0.5	0.3
Trinidad and Tobago	0.9	1.0	15	4.0	4.4	0.4	1.7	2.5	0.9	2.3	1.8	-0.5
LAC[1]	34.0	58.4	72	2.1	2.6	0.5	0.2	0.3	0.1	1.9	2.3	0.4

1. Revenue-to-GDP ratios for Latin America and the Caribbean correspond to a simple average of the countries included in the sample. Figures may not sum due to rounding.
Note: Data for Mexico correspond to federal government oil revenue; they exclude own revenues of Pemex, the State-owned oil and gas producer. Data for Ecuador correspond to oil revenues of the non-financial public sector derived from exports of crude oil. Data for Guyana refer to revenues deposited in the Natural Resource Fund.
Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

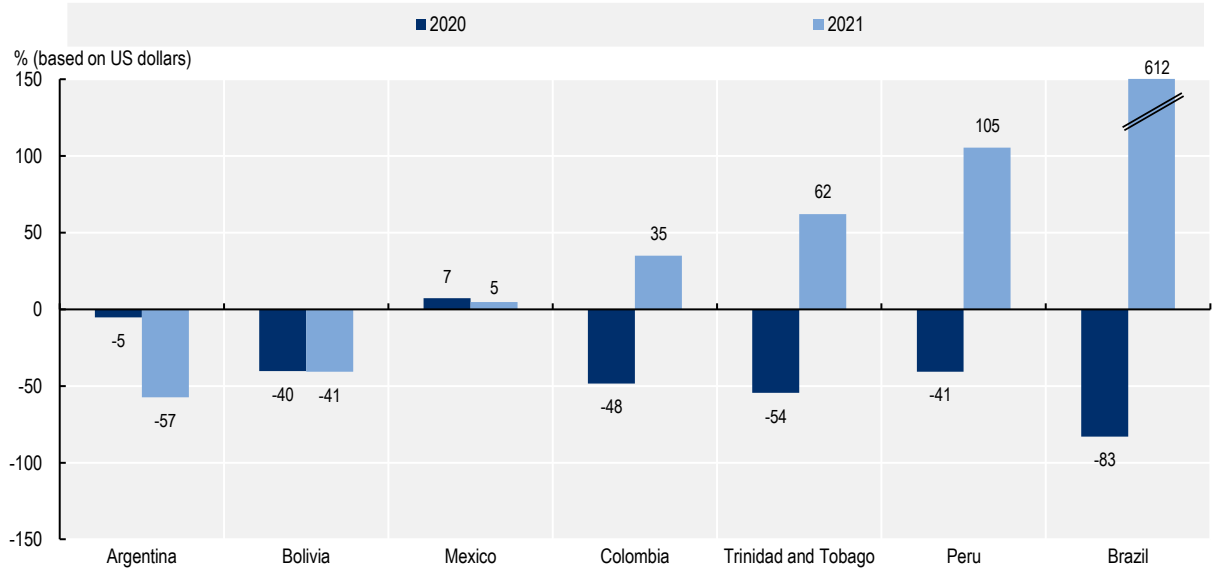
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The increase in international oil prices supported a strong rise in sales revenues, largely irrespective of changes in sales volumes, for many of the region's major oil-producing companies. Higher revenues translated in many cases into a significant improvement in financial results, reversing weak profits or even losses reported in 2020. Petrobras, the Brazilian State-controlled national oil company, was emblematic of these trends, with operating income rising 273% in 2021, to reach USD 37.6 billion, which contrasted with the 51% contraction experienced in 2020 (Petrobras, 2022[10]). Operating profits of Ecopetrol, the national oil company of Colombia, increased by 308% to reach USD 7.9 billion for the year (Ecopetrol, 2022[11]).

The surge in profits translated into a strong increase in hydrocarbon tax revenues, principally from CIT (Figure 2.7). In Brazil, hydrocarbon tax revenues rose 612% in US dollar terms in 2021, due in large part to higher CIT payments by Petrobras, which totalled USD 1.9 billion, up from USD 0.2 billion in 2020 (Petrobras, 2022[15]). Oil and gas CIT receipts in Peru and Trinidad Tobago also increased despite disruptions to production and exports, thanks to higher energy commodity prices. Despite record profits, hydrocarbon tax revenues were less dynamic in Colombia, reflecting in part the reduction in the statutory CIT rate to 31% in 2021 from 32% in 2020.[3] In Argentina, tax revenues contracted, largely in line with the current tax liabilities of YPF – the State-owned national oil company – which fell 34% in US dollar terms in 2021 (YPF, 2022[16]).

Figure 2.7. Latin America and the Caribbean (7 countries): year-on-year variation in general government CIT revenues from oil and gas exploration and production, 2020–2021

Percentages based on US dollars



Note: Data for Mexico correspond to federal government oil revenue, they exclude own revenues of Pemex, the State-owned oil and gas producer.
Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

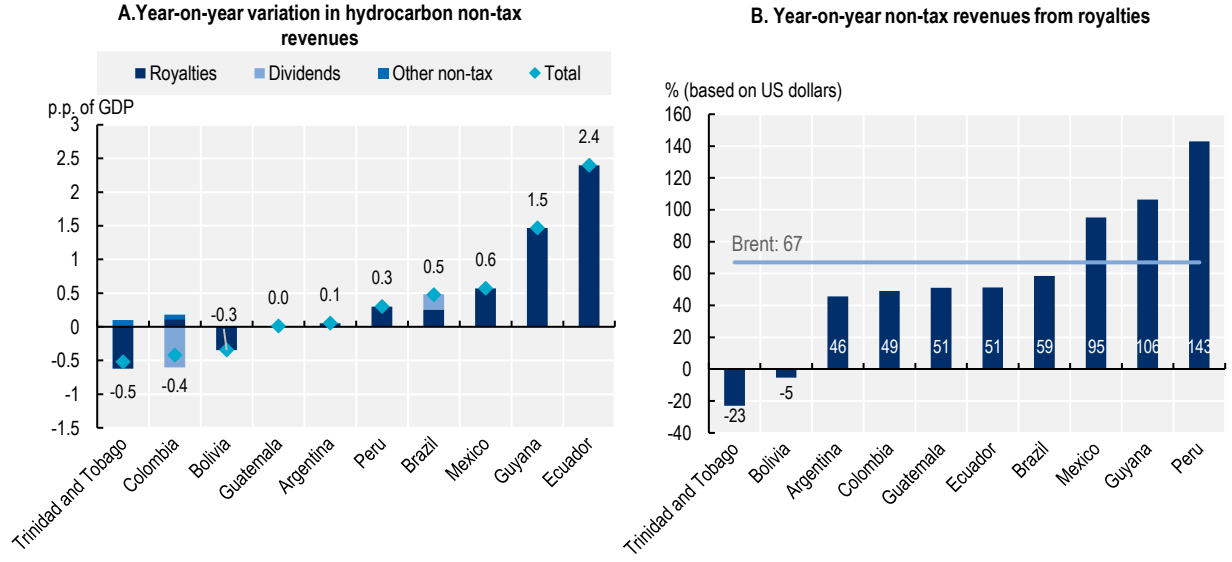
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As with tax revenues from hydrocarbons, non-tax revenues rose in most countries, bolstered by higher receipts of royalty payments linked to the commercial value of production (Figure 2.8). The uptick in the regional average was strongly influenced by Ecuador, where revenues surged, despite lower production and exports, due in part to the registering of several crude oil invoices corresponding to contracts with China made in 2020 (Ministry of Economy and Finance of Ecuador, 2022[8]). In Mexico, transfers from the Mexican Oil Fund rose principally due to the increase in the average price for Mexican crude but also benefitted from payments that were deferred from the previous year as part of COVID-19 related support for the sector (Secretaría de Hacienda y Crédito Público, 2022[17]). In Peru, the increase in royalty payments was driven by the surge in global LNG prices, which was apparent in the value of exports of natural gas (+191%), which offset a contraction in export volumes (-36%) (Central Reserve Bank of Peru, 2022[14]).

In contrast, royalty payments fell in Trinidad and Tobago because of lower hydrocarbon production volumes and sales due to maintenance carried out by some of the country's principal producers (Ministry of Finance of Trinidad and Tobago, 2021[9]). Likewise, royalties and production levies fell in the Plurinational State of Bolivia, due largely to lower export prices. The prices for the country's exports are established in sales contracts with Argentina and Brazil using a formula based on prices for a basket of hydrocarbons products and that are updated quarterly. This introduces a lag in prices, which in 2021 implied that lower 2020 prices were carried into the year.

Figure 2.8. Latin America and the Caribbean (10 countries): year-on-year variation in general government non-tax revenues from oil and gas exploration and production, 2020-2021

Percentage points of GDP and percentages



Note: Data for Mexico correspond to federal government oil revenue, they exclude own revenues of Pemex, the State-owned oil and gas producer. Data for Ecuador correspond to oil revenues of the non-financial public sector derived from exports of crude oil. Data for Guyana refers to revenues deposited in the Natural Resource Fund.
Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

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Non-tax revenues were also impacted by swings in dividend receipts. In Colombia, dividends paid by Ecopetrol, the national oil company, fell to 0.1% of GDP, compared to 0.7% of GDP in 2020, as a result of the company's weak financial results during the previous year (Ministry of Finance of Colombia, 2022[18]). In contrast, Brazil's federal government received dividends equivalent to 0.2% of GDP from Petrobras, compared to just 0.02% of GDP in 2020.

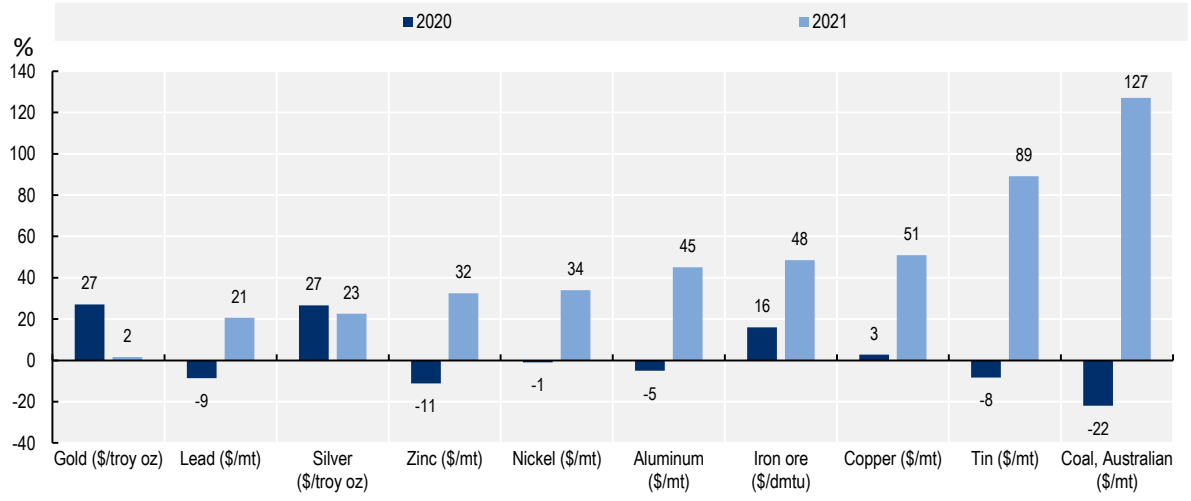
Fiscal revenues from mining in LAC rose sharply during 2021, bolstered by favourable prices and higher production

Global metals and minerals markets were buoyed in 2021 by the improvement in global macroeconomic conditions and a faster-than-expected recovery in industrial production. Lingering disruptions to production and transportation caused demand to outstrip supply, leading to a drawdown in inventories and a rapid increase in benchmark prices (Figure 2.9). Copper prices reached record levels, reflecting solid fixed capital investment in China, and supply disruptions that resulted in a fall in refined copper inventories. Iron ore prices also surged, due in part to tight supply for seaborne deliveries and high steel demand for construction in China (Vale, 2022[19]). However, iron ore prices gave ground in the second half of the year as China announced restrictions on annual steel production, which fell 2.8% for the year. Coal prices skyrocketed as demand surged due to shortages in China and a rise in coal-based power generation in

Europe and the United States as natural gas prices jumped. However, prices for coal experienced a significant correction in the fourth quarter as China lifted domestic production restrictions.

Figure 2.9. Selected minerals and metals: year-on-year variation in annual average prices, 2020-2021

Percentages



Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on World Bank Commodity Price Data (The Pink Sheet), World Bank.

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Minerals and metals production in Latin America and the Caribbean rebounded in 2021, consolidating the recovery that began in the second half of 2020 (Table 2.3). Mine output in the Plurinational State of Bolivia and Peru, the second largest producer of copper globally, registered strong rates of growth, largely since their mining sectors were most impacted by the pandemic in the region in 2020. The recovery in the Plurinational State of Bolivia was propelled by small and medium producers, and high prices for zinc and tin, the latter of which reached a record level in 2021 (Ministry of Economy and Public Finance of Bolivia, 2022[13]).

In Brazil, overall mining output was supported by an 11% year-on-year increase in iron ore production. In contrast, copper production in Chile slipped marginally, due in part to a three-week labour strike at Codelco's Andina copper mine (Codelco, 2022[20]). Mining output in Colombia remained at the depressed levels of 2020, due in part to the decision by Prodeco, a subsidiary of Glencore, to cease operations at its Calenturitas and La Jagua mines, which had not reopened after being placed in care and maintenance in 2020 (Glencore, 2022[21]).

Table 2.3. Latin America and the Caribbean (9 countries): international metals and minerals prices and mine production, by country and product, 2020-2021

Thousands of metric tons and percentages

Metals and minerals	Year and percentage change		Production in thousands of metric tons unless otherwise specified											
			LAC-9	Argentina	Bolivia	Brazil	Chile	Colombia	Dominican Republic	Ecuador	Jamaica	Mexico	Nicaragua	Peru
Copper	2020		9 610			1 235	5 733					492		2 150
	2021		9 550			1 153	5 625					473		2 299
	% variation		-0.6			-6.6	-1.9					-3.9		6.9
Zinc	2020		2 534		360	446						394		1 335
	2021		2 853		500	426						395		1 532
	% variation		12.6		38.9	-4.5						0.2		14.8
Lead	2020		482		65							176		242
	2021		540		93							182		264
	% variation		11.9		44.3							3.4		9.4
Tin	2020		64		15	29								21
	2021		74		20	27								27
	% variation		14.7		33.7	-6.2								30.7
Níckel	2020		395			293		80	22					
	2021		455			342		84	28					
	% variation		15.2			16.8		6.1	26.4					
Iron ore	2020		403 535			387 995		787				5 859		8 894
	2021		450 257			430 551		750				6 807		12 149
	% variation		11.6			11.0		-4.7				16.2		36.6
Coal	2020		57 080					53 549				3 530		
	2021		57 459					52 891				4 569		
	% variation		0.7					-1.2				29.4		
Bauxite / alumina	2020		38 514			30 955			9		7 550			
	2021		39 395			33 365			80		5 950			
	% variation		2.3			7.8			744.9		-21.2			
Gold (metric tons)	2020		409	35	23	63	34	49	28	9		72	8	88
	2021		460	35	46	62	34	55	25	13		81	11	97
	% variation		12.3	0.0	96.8	-1.6	1.0	13.9	-9.7	38.8		12.9	27.6	10.5
Silver (metric tons)	2020		9 001	712		50	1 576	20	88			3 809	22	2 724
	2021		9 743	694		50	1 383	27	80			4 176	23	3 310
	% variation		8.2	-2.6		0.4	-12.2	33.8	-9.3			9.6	5.7	21.5

Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of World Bank Commodity Price Data (The Pink Sheet), World Bank; Secretaría de Minería de Argentina, Sistema Federal de Información Minera; Instituto Nacional de Estadísticas del Estado Plurinacional de Bolivia, estadísticas mineras; Agência Nacional de Mineração do Brasil, Anuário Mineral Brasileiro: Principais Substâncias Metálicas; Comisión Chilena de Cobre (Cochilco), Anuario de Estadísticas del Cobre y Otros Minerales 2000-2020; Agencia Nacional de Minería de Colombia, Sistema de Información Minero Colombiano; Oficina Nacional de Estadística de la República Dominicana, estadísticas mineras; Banco Central del Ecuador, Reporte de Minería; Instituto Nacional de Estadística y Geografía de México, estadísticas mineras; Instituto Nacional de Estadística e Informática de Perú, estadísticas mineras; and, United States Geological Survey, Mineral Commodities Summaries: Bauxite and Alumina, 2023.

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Favourable international prices and a recovery in production levels led to a large increase in fiscal revenues from mining in the LAC region. Total mining revenues – both tax and non-tax – reached USD 27.4 billion, up from USD 11.4 billion in 2020, an increase of 140% (Table 2.4). Similar increases were observed in the Plurinational State of Bolivia, Brazil and Colombia, while revenues tripled in Chile, Jamaica and Peru. In relative terms, mining revenues averaged 0.68% of GDP, doubling the 2020 average of 0.34% of GDP and above the pre-pandemic mark of 0.40% of GDP in 2019. A major driver of higher mining revenues was an up-tick in tax receipts from the sector, particularly in Chile and Peru, as CIT receipts rose in line with profits. Non-tax revenues also rose, principally due to increases in the Plurinational State of Bolivia, Chile, and Peru.

Table 2.4. Latin America and the Caribbean (12 countries): general government revenues from mining, 2020-2021

Billions of dollars, percentage, percentage of GDP and percentage points of GDP

Country	Billions of US dollars			Percentage of GDP								
	Total revenues			Total revenues			Tax revenues			Non-tax revenues		
	2020	2021	2021/2020 (%)	2020	2021	2021/2020 (p.p. of GDP)	2020	2021	2021/2020 (p.p. of GDP)	2020	2021	2021/2020 (p.p. of GDP)
Argentina	0.2	0.3	17	0.06	0.06	0.00	0.04	0.04	0.00	0.02	0.02	0.00
Bolivia	0.2	0.4	132	0.43	0.95	0.52	0.03	0.30	0.27	0.40	0.65	0.26
Brazil	3.5	8.0	125	0.24	0.48	0.24	0.15	0.36	0.21	0.09	0.13	0.04
Chile	3.2	9.5	198	1.26	3.01	1.75	0.72	1.85	1.13	0.54	1.16	0.62
Colombia	0.6	0.9	64	0.21	0.30	0.08	0.05	0.09	0.03	0.16	0.21	0.05
Ecuador	0.1	0.1	45	0.09	0.12	0.03	0.05	0.07	0.02	0.04	0.05	0.01
Guatemala	0.01	0.02	72	0.02	0.03	0.01	0.01	0.02	0.01	0.01	0.00	0.00
Jamaica	0.005	0.02	306	0.04	0.13	0.09	0.00	0.00	0.00	0.04	0.13	0.09
Mexico	2.0	3.8	88	0.18	0.29	0.11	0.18	0.29	0.11	…	…	…
Nicaragua	0.1	0.1	48	0.43	0.58	0.14	0.28	0.40	0.13	0.16	0.17	0.02
Peru	1.2	3.8	225	0.56	1.66	1.10	0.39	1.23	0.84	0.17	0.43	0.26
Dominican Republic	0.4	0.5	27	0.50	0.54	0.03	0.37	0.43	0.05	0.13	0.11	-0.02
LAC[1]	11.4	27.4	140	0.34	0.68	0.34	0.19	0.42	0.23	0.14	0.26	0.11

1. Revenue-to-GDP ratios for Latin America and the Caribbean corresponds to a simple average of the countries included in the sample. Figures may not sum due to rounding.

Note: In the case of Chile, lithium revenues refer to property rents received by the central government from the participation of the State in lithium sales as established in contracts with SQM Salar S.A. and Albemarle Ltda.

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database

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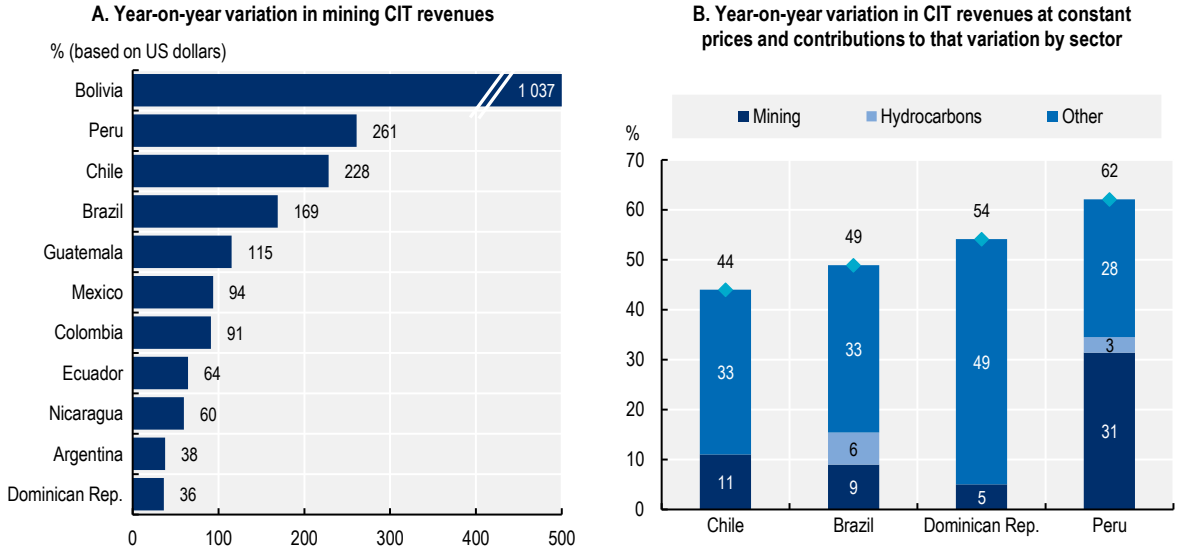
High international metal and mineral prices gave rise to a dramatic increase in operating profits of mining companies in the LAC region. Codelco, the largest copper producer in the world, saw operating profits rise by 210% in 2021, while those of Vale, a major producer of iron ore, increased by 116% (Codelco, 2022[20]; Vale, 2022[19]). The increases in profits highlight the large price and income elasticities that characterise the sector. Vale estimates that a USD 1 rise in the price per dry metric ton (dmt) of iron ore, all other factors constant, would result in a USD 310 million increase in operating income in 2021 (Vale, 2022[19]). For context, average iron ore prices in 2021 reached USD 162 per dmt, up from USD 109 per dmt in 2020, an increase of USD 53 per dmt. Likewise, sensitivity analysis by Codelco suggests that pre-tax profits would

rise by USD 320 million as a result of a 5% uptick in copper prices (Codelco, 2022[20]). As with iron ore, copper prices registered a large advance in 2021, rising 51%.

Higher profits translated to a surge in mining tax revenues, particularly CIT receipts (Figure 2.10). Advance payments on 2021 tax liabilities rose strongly, in line with positive quarterly financial results of major mining companies. CIT payments made in 2021 from tax filings for fiscal year 2020 were especially strong. In Chile and Peru, this was in part due to the suspension or reduction of advance tax payments during 2020 as part of the tax relief measures adopted to respond to the COVID-19 pandemic (DIPRES, 2022[22]; Ministry of Economy and Finance of Peru, 2021[23]). In Peru, CIT receipts were given further impetus by the liquidation of outstanding tax liabilities – equivalent to 0.5% of GDP – by Compañía de Minas Buenaventura and Sociedad Minera Cerro Verde (SUNAT, 2021[24]; 2021[25]; 2021[26]). In the Plurinational State of Bolivia, CIT revenues surged after reaching an artificially low level in 2020 due to a large advance payment during 2019 by Minera San Cristóbal for taxes that would have fallen due in 2020 (Minera San Cristóbal, 2021[27]).

Figure 2.10. Latin America and the Caribbean (selected countries): general government CIT revenues from mining, 2020-2021

Percentages



Note: Figures for Chile correspond to overall income tax revenues and those for Brazil refer to receipts of CIT and the CSLL.
Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

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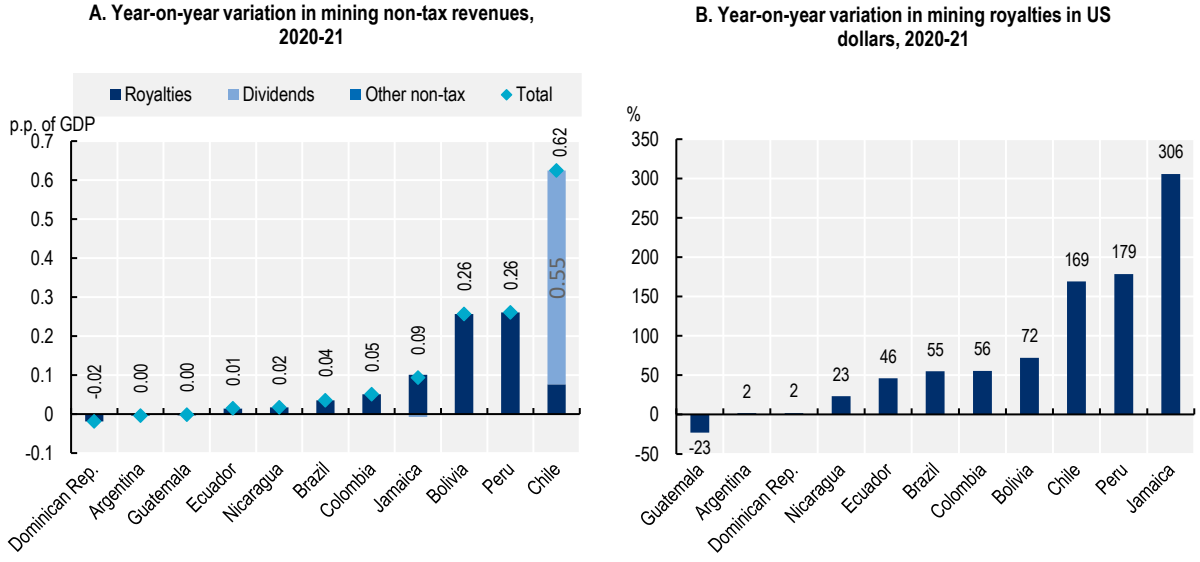
Rising CIT payments by mining companies also drove the growth of overall CIT revenues in several countries in the region (Figure 2.10). For example, in Brazil mining CIT payments accounted for 9 percentage points of the 49% increase in total CIT receipts. When combined with hydrocarbon receipts, the contribution of non-renewable natural resources to the growth in CIT receipt reaches 15 percentage points. Likewise, in Peru, mining revenues were the principal driver of the growth in CIT revenues, representing 31 percentage points of the 62% increase in total CIT revenues, while hydrocarbons contributed a further 3 percentage points. In Chile, CIT payments by private mining companies accounted

for 11 percentage points of the increase in overall income tax revenues (44%). While less pronounced, CIT payments from mining in the Dominican Republic were also relevant.

Non-tax mining revenues in LAC grew markedly in 2021, rising from an average of 0.14% of GDP in 2020 to 0.26% of GDP. However, this increase was largely due to a significant increase in dividend payments by the State-owned Codelco to the national treasury (USD 2 billion) (DIPRES, 2022[22]). Property rents, principally royalties, registered large year-on-year gains in US dollar terms, reflecting the combined effect of higher prices and increased sales volumes, but registered only a marginal increase relative to GDP (Figure 2.11). In Brazil, payments of the Financial Compensation for the Exploration of Mineral Resources, a federal royalty, and state-levied royalties increased in line with an 11% rise in iron ore production and a 48.5% uptick in the average annual price for iron ore. In Peru, royalty payments surged, reflecting their base of calculation – operating profits at progressive rates as established by mining contracts – and the liquidation of outstanding royalty payments by Minera Cerro Verde in August 2021 (SUNAT, 2021[25]). In Jamaica, the exceptionally large increase in royalty payments was due to an agreement reached with Concord Resources Limited to reinstate the levy on the export of bauxite ore (bauxite levy).[4]

Figure 2.11. Latin America and the Caribbean (11 countries): year-on-year variation in general government mining non-tax revenues, 2020-2021

Percentage points of GDP and percentages



Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

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Notes

[1] Mining revenues from Nicaragua are included for the first time.

[2] BBC News Mundo, "Cómo Irán está ayudando a Venezuela a aumentar su producción petrolera pese a las sanciones de Estados Unidos", 18 January 2022, https://www.bbc.com/mundo/noticias-america-latina-59917947 (accessed 27 April 2023).

[3] In September 2021, the Colombian congress approved a structural tax reform that raised the statutory CIT rate to 35% for 2022 onwards.

[4] Jamaica Information Service, 30 September 2021, "Bauxite Production Levy Reinstated on Noranda Jamaica" https://jis.gov.jm/bauxite-production-levy-reinstated-on-noranda-jamaica/ (accessed 27 April 2023).

3 Tax expenditures in Latin America and the Caribbean

Principal findings

Tax expenditures are an important policy tool that can promote economic and social development. The use of preferential tax treatments to pursue economic and social objectives is well established in Latin America and the Caribbean (LAC). Countries use tax expenditures to promote investment (especially in strategic sectors), create employment and support low-income households. However, tax expenditures may not always be the most efficient policy tool for achieving policy objectives, and the foregone revenues associated with these measures can be large.

More can be done to identify and measure tax expenditures through the definition of consistent benchmarks. There is significant variation across LAC countries in terms of what constitutes tax expenditures and the methodologies employed to estimate their size. These differences make it difficult to compare the magnitude and composition of tax expenditures across and within countries over time. Caution is also warranted in the analysis of potential revenue gains from eliminating certain tax expenditures, as these estimates may not capture the dynamic interactions between different preferential treatments.

Foregone revenues from tax expenditures are significant. In 2021, foregone revenues in Latin America averaged 3.7% of GDP, equivalent to 19% of general government tax revenues. They are also large relative to public expenditures in priority sectors such as social spending and public investment. Preferential treatments for value-added tax (VAT), largely directed towards the consumption of foods and other items in the basic consumption basket, are generally the most important in terms of size. Tax expenditures related to income taxes vary in the region, with a high relative share for corporate income tax (CIT) in some countries and for personal income tax (PIT) in others.

Evaluating the effectiveness of tax expenditures is key to realising their potential contribution to development. Given the magnitude of foregone revenues due to tax expenditures in the region, it is crucial to evaluate their costs and benefits. However, the evaluation of tax expenditures is in its infancy in the LAC region, with few comprehensive studies undertaken so far.

To enhance the developmental impact of tax expenditures in the LAC region, a thorough review of preferential tax treatments should be complemented by an institutional framework that ensures good governance and creates binding legal requirements for the quantification and evaluation of tax expenditures. The use of tax expenditures should be consistent with broad tax policy priorities and aligned to the Sustainable Development Goals (SDGs).

Tax expenditures can promote economic and social development

The tax system serves as the primary tool by which governments collect funds to finance public spending and investment. It also makes an important contribution to the broad objectives of fiscal policy, such as reducing inequality through income redistribution, supporting vulnerable populations, bolstering economic growth and job creation, boosting private investment, attracting foreign capital, supporting specific economic sectors and regions, and promoting or disincentivising the production or consumption of certain goods and services. Instead of spending public funds to meet these goals, the government may forego revenues through preferential tax treatments, commonly referred to as tax expenditures.

There are a variety of conceptual definitions of tax expenditure. The OECD (2004[1]) refers to tax expenditure as a transfer of public resources by the reduction of tax obligations with respect to a frame of reference or benchmark, rather than by direct public expenditure. The Inter-American Center of Tax Administrations defines tax expenditures as resources forgone by the State due to the existence of incentives or benefits that reduce the direct or indirect tax burden of certain taxpayers in relation to a reference tax system, to achieve certain economic and social policy objectives (CIAT, 2011[2]).

Tax expenditures come in various forms, such as exemptions, deductions, credits, reduced rates, tax deferrals and accelerated depreciation systems. This variety provides policy makers with flexibility in designing policies involving tax expenditures (Table 3.1). The impact of these instruments differs, including in terms of the revenues foregone and changes in the behaviour of beneficiaries.

Table 3.1. Typology of tax expenditures

Type of tax expenditure	Description	Examples
Exemptions	Amounts that are excluded from the value upon which a tax is calculated (the tax base)	Exemption for educational services (VAT); exemption for income received by civil associations, cooperatives or non-profit entities (CIT)
Deduction	Amounts that can be reduced or deducted from the tax base	Deduction of certain expenses and charitable donations from the PIT or CIT base
Credit	Amounts that are deducted from the payment of taxes or make it possible to reduce them	CIT credit for investment in capital goods
Reduced rates	Lower rate applicable to certain taxable transactions or taxpayers	Zero-rating of products included in the basic shopping basket (VAT)
Deferrals	Postponement of tax payment	Accelerated depreciation for fixed capital investments (CIT)
Administrative facilities	Exceptions to the fulfilment of formal obligations that impact the calculation of the tax base	Deduction from the total income for expenses with receipts that do not meet tax requirements

Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of DIPRES (2012[3]) and SHCP (2021[4]).

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LAC countries employ a variety of definitions and methodologies to quantify foregone revenues due to tax expenditures

There are three main approaches to measuring tax expenditures: revenue forgone, revenue gain and outlay equivalent. The revenue forgone approach calculates the revenue loss from a preferential treatment through a partial equilibrium analysis assuming no change in taxpayer behaviour. The revenue gain method estimates the increased revenue that would result from eliminating the preferential treatment and considers the impact on beneficiary behaviour. Finally, the outlay equivalent approach measures the cost of providing the same financial benefit offered by the tax treatment through direct expenditure; that is, the

direct spending needed to provide an equivalent net tax benefit to those who receive the preferential treatment being evaluated (Villela, Lemgruber and Jorrat, 2009[5]).

Most countries in the LAC region consider tax expenditures as revenue not received or not collected (Table 3.2). However, some countries define them differently: Brazil refers to them as indirect government expenditures, Nicaragua calls them transfers from the state, and Uruguay defines them as lost revenue (Campos Vázquez, 2022[6]).

Table 3.2. Definitions and methodologies employed in the LAC region to quantify tax expenditures

Type of information	Classification	Countries
Definition of tax expenditures	Revenue not collected	Argentina, Bolivia (Plurinational State of), Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Paraguay and Peru
	Others	Brazil (indirect government expenditures), Nicaragua (transfers from the State) and Uruguay (revenue loss)
Measurement approach of tax expenditures	Revenue forgone without changes in taxpayers' behaviour	Argentina, Brazil, Bolivia (Plurinational State of), Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru and Uruguay
Frame of reference	Legal	Argentina, Bolivia (Plurinational State of), Brazil, Colombia, Costa Rica, Ecuador, El Salvador Guatemala, Honduras, Nicaragua, Peru and Uruguay
	Conceptual	Dominican Republic, Mexico and Paraguay
	Legal and conceptual	Chile

Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of Campos Vázquez (2022[6]).

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Although it is more common for LAC countries to measure tax expenditures as revenue not collected, it is important to acknowledge that the estimates of tax expenditures presented by each country do not necessarily align with the revenue that would be generated if a particular preferential treatment were abolished. The ultimate impact would be contingent on how economic agents respond to the tax changes. Because these estimations are made independently, the total of their results would not necessarily match the hypothetical forgone amount, as eliminating each treatment separately is not equal to eliminating them all at once.

In general, the frame of reference used to identify and measure tax expenditures can be based on either a legal or a theoretical conceptual framework. The legal framework uses the structure established by tax law as a reference, so deviations from the general provisions of tax legislation are considered tax expenditures. The theoretical framework uses a broad tax base, calculated according to a theoretical concept of income, consumption or value-added, as a reference, and any deviation from this base results in forgone revenue. A third, less common, approach is the analogous subsidy approach, whereby tax benefits that are similar to direct subsidies are regarded as tax expenditures.

Landscape of tax expenditures in the LAC region

There is significant variation across countries in the LAC region in terms of what constitutes tax expenditures and the methodologies employed to estimate their size. These differences make it difficult to compare tax expenditures across and within countries over time. Additionally, estimates of individual tax expenditures are not additive; all countries in the LAC region employ the revenue-foregone approach, which estimates each tax expenditure in isolation and does not capture dynamic effects on the behaviour of economic actors or the interaction with other preferential treatments. As such, caution is warranted in the analysis of the potential revenue gains from eliminating certain tax expenditures. These limitations

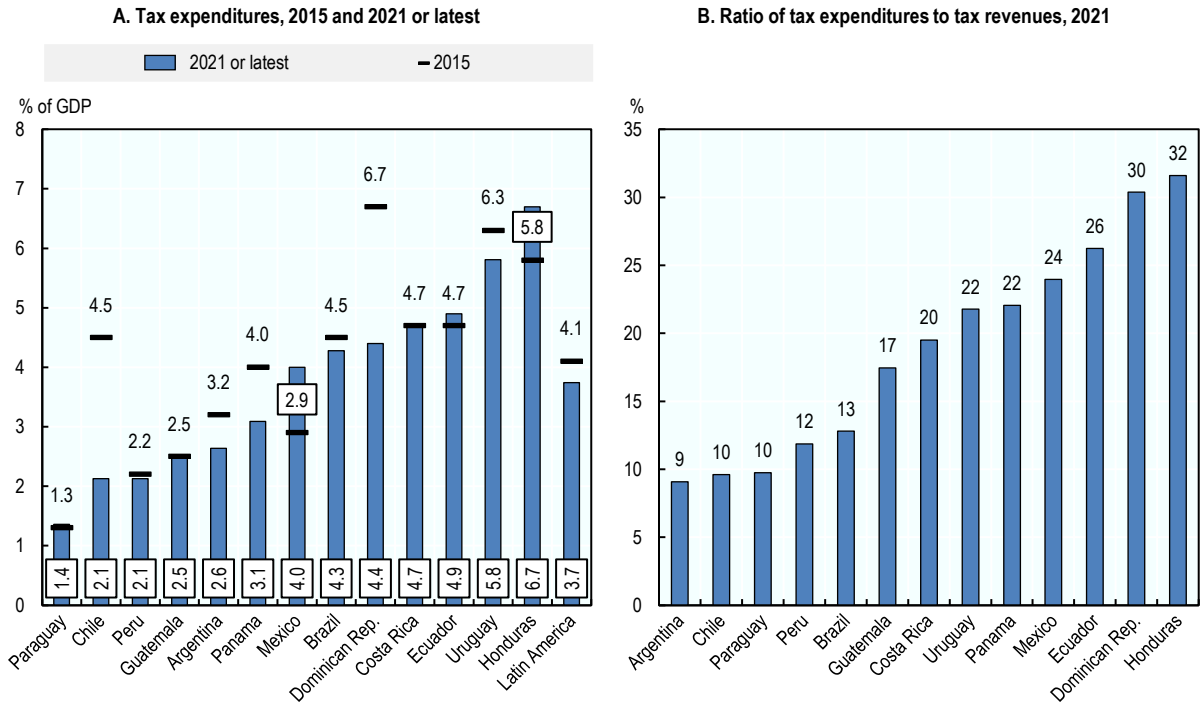
notwithstanding, this section reviews tax expenditures in the region to provide an illustrative analysis of their magnitude and composition.

Revenue losses due to tax expenditures are significant in the LAC region, although there is heterogeneity between countries. In 2021, foregone revenues in Latin America averaged 3.7% of GDP, equivalent to 19% of general government tax revenues (Figure 3.1). While this represents a modest decline with respect to 2015, most of the shift in the regional average is due to large contractions resulting from methodological changes in the estimation of tax expenditures, principally in Chile.[1] At the country level, revenues lost to tax expenditures range from 1.4% of GDP in Paraguay to 6.7% of GDP in Honduras. These results have remained relatively stable between 2015 and 2021.

Another key metric for the importance of tax expenditures is to compare them with overall tax revenues. The ratio of tax expenditures to tax revenues is particularly high in countries with a low tax take, irrespective of the level of tax expenditures. In the Dominican Republic, tax expenditures were equivalent to 30% of general government tax revenues while in Brazil they represented 13% of the total, despite having a similar level of tax expenditures as a percentage of GDP.

Figure 3.1. Latin America (selected countries): tax expenditures and ratio of tax expenditures to general government tax revenues, 2021 or latest

Percentage of GDP and percentages



Note: Ratios of tax expenditures to tax revenues have been updated to reflect the data presented in this edition of *Revenue Statistics in Latin America and the Caribbean*. Data corresponds to reports for the specified years by country: Argentina (2021), Brazil (2021), Chile (2021), Costa Rica (2019), Dominican Rep. (2021), Ecuador (2020), Guatemala (2021), Honduras (2021), Mexico (2021), Panama (2019), Paraguay (2019), Peru (2021), Uruguay (2020).

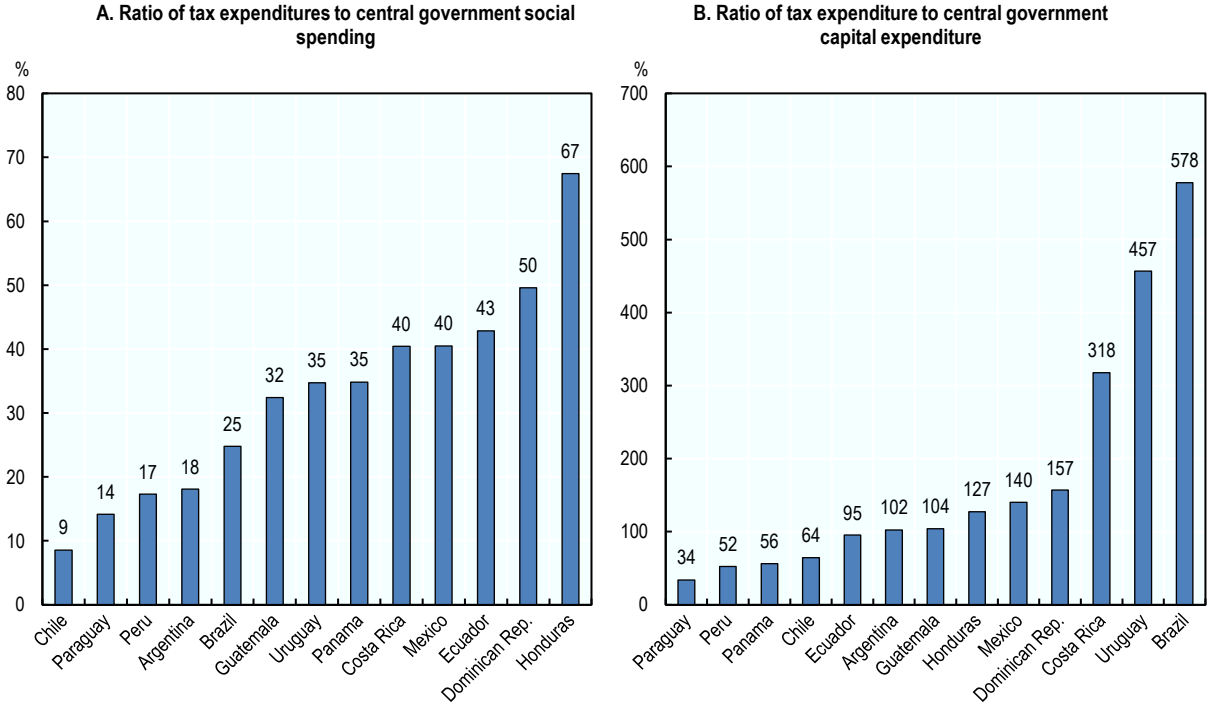
Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of Campos Vázquez (2022[6]) and OECD et al. (2023[7]).

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Given that tax expenditures can be conceived of as public spending through the tax system, it is also relevant to compare their magnitude with public outlays in priority public policy areas (Figure 3.2). Social spending in Latin America is low relative to the OECD, despite an increase during the 2008-2009 global financial crisis and more recently in 2020 as a result of the COVID-19 pandemic. The pandemic laid bare the low level of social spending, with the region's health and social protection systems unable to respond to pressing needs. Against this backdrop, tax expenditures relative to central government social spending are significant, averaging 33% in Latin America, with some countries registering much higher ratios. Likewise, capital expenditure in the region has suffered during the last decade, emerging as the principal variable of fiscal adjustment. The ratio of tax expenditures to central government capital expenditure exceeds 100% in many countries, reaching a high of 578% in Brazil.

Figure 3.2. Latin America (selected countries): ratios of tax expenditures to central government social spending and capital expenditure, 2021 or latest

Percentages



Note: Ratios were calculated using the observed spending for each component in the year that aligns with the year of the tax expenditure estimate. Data corresponds to reports for the specified years by country: Argentina (2021), Brazil (2021), Chile (2021), Costa Rica (2019), Dominican Rep. (2021), Ecuador (2020), Guatemala (2021), Honduras (2021), Mexico (2021), Panama (2019), Paraguay (2019), Peru (2021), Uruguay (2020).

Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of Campos Vázquez (2022[6]) and data from CEPALstat.

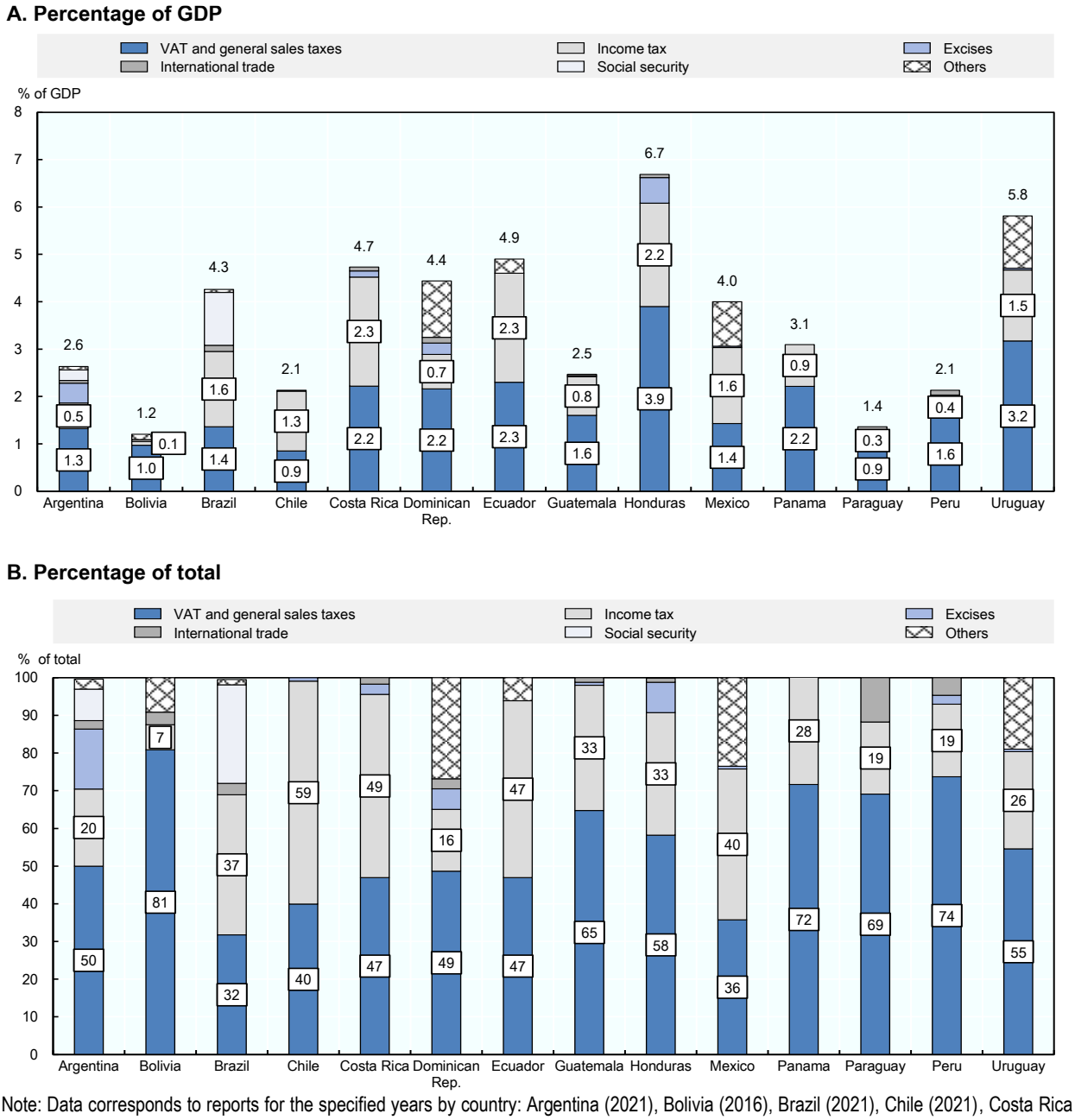
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In terms of composition, tax expenditures in the region are highly concentrated in preferential treatments for VAT and income taxes (Figure 3.3). On average, VAT benefits represented 55% of total tax expenditures in 2021, with income taxes accounting for a further 31%. In the case of VAT, a key source of tax revenues in the region, forgone revenues were above 2% of GDP in five countries – Ecuador, Uruguay,

Costa Rica, Honduras and Panama – and exceeded 1% of GDP in another seven countries. In the case of income taxes, the cost of these treatments is above 2% of GDP in only three countries: Costa Rica, Ecuador and Honduras. There are also significant differences in the relative weight of tax expenditures for different tax instruments. In Bolivia, Guatemala, Nicaragua, Panama, Paraguay and Peru, VAT-related measures represent more than 60% of overall tax expenditures. In contrast, tax expenditures related to income tax are the most prominent in Brazil, Chile, Costa Rica, Ecuador and Mexico.

Figure 3.3. Latin America (selected countries): structure of tax expenditure, by tax instrument, 2021 or latest

Percentage of GDP and percentages of total



Note: Data corresponds to reports for the specified years by country: Argentina (2021), Bolivia (2016), Brazil (2021), Chile (2021), Costa Rica (2019), Dominican Rep. (2021), Ecuador (2020), Guatemala (2021), Honduras (2021), Mexico (2021), Panama (2019), Paraguay (2019), Peru (2021) and Uruguay (2020).

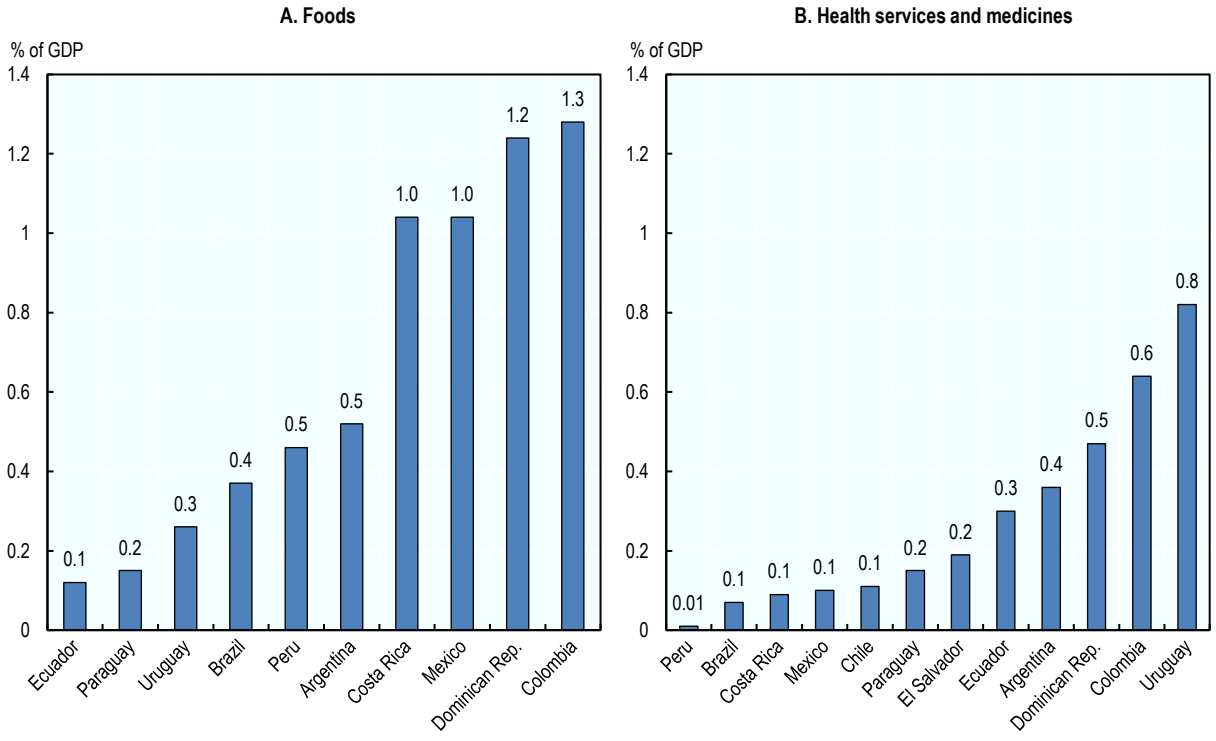
Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of Campos Vázquez (2022[6]).

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VAT expenditures in the region cover a range of goods and services. One of the principal preferential tax treatments for VAT is related to purchases of food or other items in the basic consumption basket, often with the aim of supporting low-income households. These foregone revenues can be substantial, equivalent to 1% of GDP or more in some cases (Figure 3.4).

Figure 3.4. Latin America: VAT tax expenditure for foods and health services and medicines, 2021 or latest

Percentages of GDP



Note: Data corresponds to reports for the specified years by country: Argentina (2021), Brazil (2021), Chile (2021), Colombia (2018), Costa Rica (2019), Dominican Rep. (2021), Ecuador (2020), El Salvador (2016), Mexico (2021), Paraguay (2019), Peru (2021), Uruguay (2020).
Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of Campos Vázquez (2022[6]).

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Beyond the magnitude of these tax expenditures, they also vary considerably in terms of design. In Costa Rica, a reduced rate is applied to the basic consumption basket, which is based on the principal goods purchased by the 30% of the population with the lowest incomes, according to data collected by the National Institute of Statistics and Census (INEC). In Mexico, purchases of foods are zero-rated. In contrast, foods are exempt from VAT in the Dominican Republic.

An important consideration for VAT expenditures for food, especially in an inflationary context, is that the benefits do not accrue equally across society. In Mexico, an estimated 27% of the total revenue foregone through the tax expenditure from the zero rate for purchases of food accrues to the top income quintile, compared with 13% for the lowest quintile (SHCP, 2022[8]).

Preferential VAT treatments are also commonly applied to the consumption of health services and medicines. These measures can be seen as providing relief to households for the high levels of

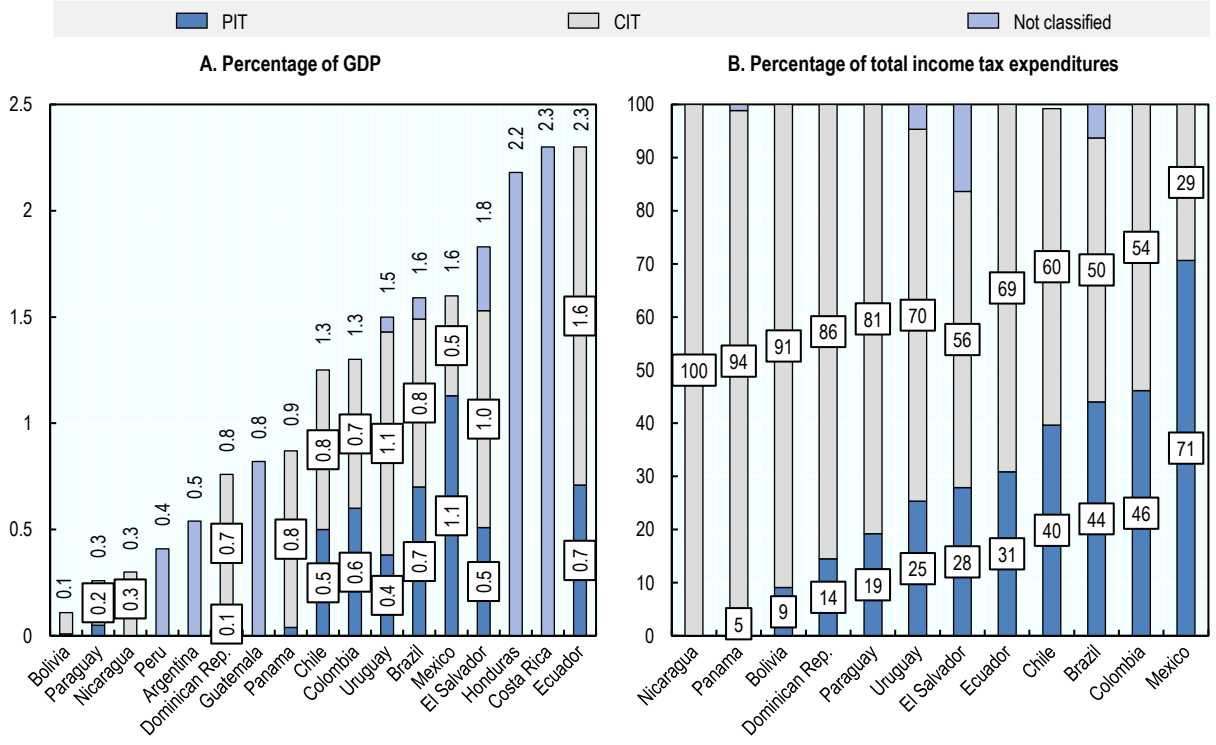
out-of-pocket health expenditure in the region. Special VAT treatments for health services and medicines are considerable in some countries, reaching upwards of 0.8% of GDP in Uruguay.

The design of these preferential tax treatments highlights a strongly country-specific set of policy objectives. Tax exemptions for health services provided by national public health institutions or social security systems are the principal form of health-related tax expenditures in Argentina and Uruguay. In Chile, Colombia and the Dominican Republic, private purchases of health services are exempt from VAT. A similar exemption exists in Ecuador, complemented by an exemption for purchases of medicines.

Tax expenditures for income taxes are common across countries, and they relate predominately to CIT (Figure 3.5). CIT exemptions for free zones are common, leading to significant foregone revenues in El Salvador (0.5% of GDP), Dominican Republic (0.4% of GDP) and Uruguay (0.2% of GDP), for example. A related objective is the promotion of investment, often in strategic sectors. Ecuador provides an eight-year CIT exemption for new productive investments in priority sectors in Quito and Guayaquil, which rises to 15 years for other areas of the country. Uruguay offers a tax credit for investments in fixed assets, among others, that are used in manufacturing or agriculture. Preferential regimes also exist for SMEs, including a reduced CIT rate for SMEs as part of the Propyme programme in Chile.

Figure 3.5. Latin America: personal income tax (PIT) and corporate income tax (CIT) expenditure, 2021 or latest

Percentage of GDP and percentage of total income tax expenditures



Note: Data corresponds to reports for the specified years by country: Argentina (2021), Bolivia (2016), Brazil (2021), Chile (2021), Colombia (2018), Costa Rica (2019), Dominican Rep. (2021), Ecuador (2020), El Salvador (2016), Guatemala (2021), Honduras (2021), Mexico (2021), Nicaragua (2013), Panama (2019), Paraguay (2019), Peru (2021), Uruguay (2020).
Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of Campos Vázquez (2022[6]).

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Foregone revenues due to PIT expenditures can also be significant in some countries. In Mexico, the principal PIT expenditures are exemptions for retirement income, social welfare benefits and various types of special salary payments (such as annual bonus and overtime, among others). In Brazil, the largest foregone revenues resulting from PIT expenditures relate to exemptions for retirement income and special treatments for health expenditure. In El Salvador, deductions for education and health expenditure are among the most important preferential PIT treatments. In contrast, Ecuador provides a blanket deduction for personal expenses (resulting in foregone revenues equivalent to 0.4% of GDP). In Chile, the principal PIT expenditure is an exemption for capital gains from the sale of real estate up to a specified threshold.

Evaluating the effectiveness of tax expenditures is key to optimising their contribution to development

Given the large foregone revenues associated with tax expenditures, it is important to fully weigh their potential benefits and costs. Evaluating their effectiveness is key to making informed policy decisions, since these preferential tax treatments are used by governments in lieu of public spending to promote specific policies and objectives, ranging from economic growth and job creation to environmental protection and social welfare.

ECLAC/Oxfam International (2019[9]) recommends evaluating three crucial points when considering the use of a differential tax treatment that leads to forgone revenue: (1) Do tax expenditures result in a more efficient allocation of resources; (2) What effect do they have on the horizontal and vertical equity of the tax system; and (3) Is there transparency and are such tax expenditures included in the budgetary process?

To assess the efficiency and effectiveness of tax expenditures, it is crucial to define the desired objective, identify the impact indicators, and determine the cost associated with each differential treatment. Attention should also be paid to the implications of additional tax system complexity, particularly in terms of higher compliance and enforcement costs. Policy makers should carefully consider the pros and cons of using tax expenditures relative to direct expenditure when making decisions about the allocation of resources. Depending on the objective, direct expenditure may be more efficient.

Tax expenditures, such as exemptions, deductions, credits, reduced rates, deferrals and accelerated depreciation systems, are sometimes used to “correct” certain distortions in the tax system that inhibit desirable economic and social outcomes. However, these treatments may not always be the most efficient method of addressing such distortions and can result in unequal treatment of taxpayers. Some taxpayers may not be able to take advantage of these benefits, leading to horizontal inequity whereby similar taxpayers have different tax burdens. For example, preferential tax treatments for firms and individuals operating in the frontier regions of Mexico can lead to situations where subsidiaries of multinational enterprises pay significantly lower taxes compared to domestic firms in similar industries located elsewhere in the country (Campos Vázquez, 2022[6]).

Additionally, preferential treatments can negatively impact the progressivity and redistributive impact of taxes, leading to vertical inequity. For example, when the preferential treatment is applied to income received from dividends and other financial instruments that is typically concentrated among the highest income groups, it reduces the progressivity of the PIT.

Even though tax treatments may offer certain benefits when compared to other policy tools, their costs, as well as some of their advantages and disadvantages, are often "hidden" from policy makers and the general public. A lack of transparency also exists within the public sector. Since tax expenditures are typically not subject to the same level of control and evaluation as direct expenditure (they are not included in the budget and are usually automatically renewed annually), this lowers the transparency and accountability of fiscal policy, making it harder to determine who benefits from them.

Evaluation of tax expenditures in the LAC region is in its infancy

In recent years, there has been increasing interest in the LAC region in evaluating the impact of tax expenditures on various outcomes such as growth, investment and employment. To assess the overall impact of a policy, it is crucial to compare its benefits against the costs, including fiscal costs from lost revenue, as well as the impact on efficiency, equity and transparency.

Many studies in the region are limited to estimating the loss of revenue from tax incentives, with few conducting a comprehensive evaluation of the benefits and costs. In such evaluations, the benefits should include the actual impact of the tax treatment on factors such as increased revenue from new investments and the associated social benefits, while the costs should consider the loss of revenue from investments that would have occurred regardless of the incentives, increased tax administration costs, potential abuse that leads to tax evasion, economic distortions, distributive effects, and their impact on macroeconomic variables (Campos Vázquez, 2022[6]).

Comprehensive studies of tax expenditures are limited in Latin America; Table 3.3 summarises the main findings of the few that exist, which suggest that tax expenditures, and investment incentives in particular, are not necessarily cost-effective in achieving their objectives.

Table 3.3. Selected cost-benefit evaluations of tax expenditures in LAC

Country	Year	Authors	Type of tax expenditure evaluated	Main findings
Colombia	(2012[10])	World Bank (Moller, Junquera Varela, and Alvarez)	VAT exemptions and exclusions, the free trade zone regime, and the special tax regime for non-profit companies	Although the free trade zones do result in investment and employment, investment decisions depend largely on the physical infrastructure and not the tax regime, as these investments would have likely occurred regardless due to their high profitability.
Chile	(2013[11])	Agostini and Jorratt	100% Exemption from tariffs on imports of capital goods.	The value of the increase in imported capital goods is higher than the loss of revenue, but there may be more efficient instruments, such as immediate depreciation.
Dominican Republic	(2017[12])	World Bank	100% exemption from CIT in free zones	Despite firms in free zones creating three times more jobs than those outside the zones, each job generated costs five times more in terms of forgone revenue compared to those created by firms covered by the general CIT regime.
	(2018[13])	CIAT and United Nations	Tourism Tax Incentive Program: CIT exemptions in tourism industry	The tourism industry is mainly affected by global economic conditions; tax benefits are not an important factor in the development and growth of the industry

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on ECLAC/Oxfam International (2019[9]) and Campos Vázquez (2022[6]).

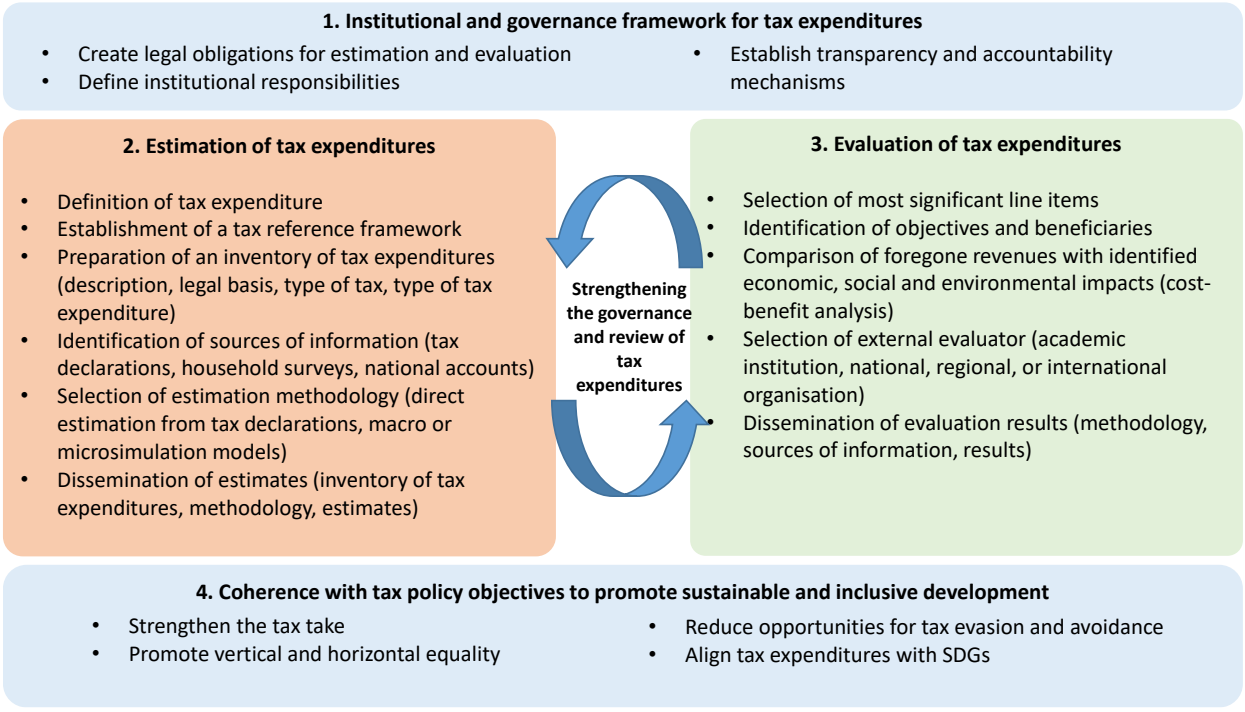
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Strengthening the role of tax expenditures as an instrument for sustainable and inclusive development

The 2030 Agenda for Sustainable Development, adopted by the United Nations General Assembly in September 2015, sets 17 goals and 169 targets aimed at promoting economic, social, and environmental sustainability for the 193 Member States that adopted it. Implementing the 2030 Agenda for Sustainable Development will be a major challenge for the LAC region; substantial investments are needed to achieve the SDGs, especially given the region's economic and social disparities. One of the key challenges is domestic resource mobilisation, as the tax take remains insufficient to meet current and future demands on public spending.

Against this backdrop, the role of tax policy in support of the SDGs has taken on renewed importance (ECLAC, 2019[14]; 2020[15]; 2021[16]). Tax expenditures, particularly investment incentives, have emerged as a major policy issue. While tax expenditures can play a role in supporting the achievement of the SDGs, there is significant work to be done to ensure that they are an effective tool for development. For the region, this depends to a large extent on establishing an institutional framework capable of managing the design, implementation, and governance of tax expenditures, as well as ensuring transparency and accountability (Figure 3.6).

Figure 3.6. Strengthening the governance and review of tax expenditures to promote sustainable and inclusive development



Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of Campos Vázquez (2022[6]).

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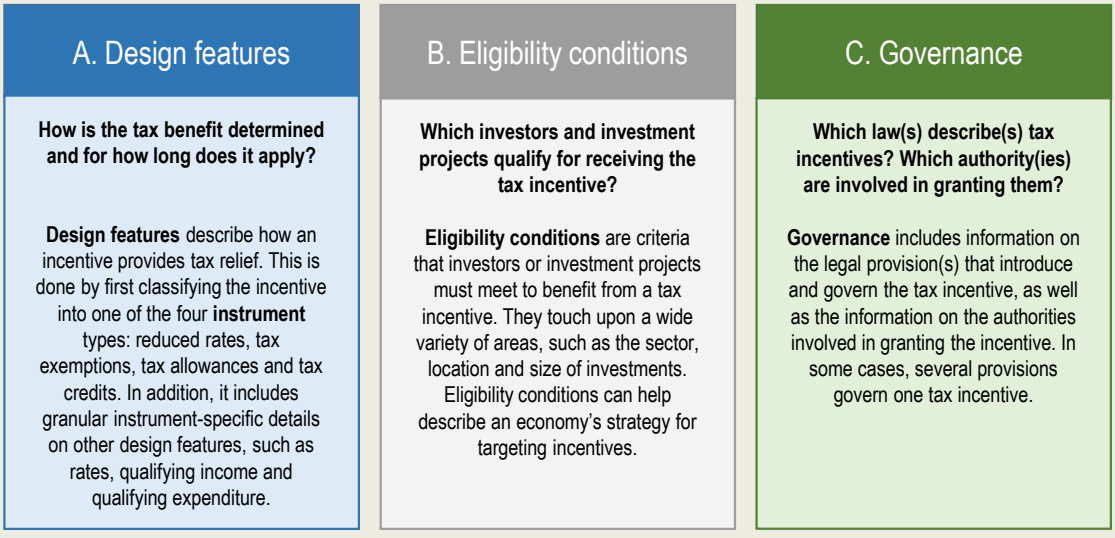
This framework depends on the credible measurement and evaluation of tax expenditures, backed by binding legal requirements to ensure their implementation. There are still opportunities in the region to incorporate best practices in the measurement of tax expenditures. The evaluation of tax expenditures significantly lags efforts to quantify tax expenditures and will require a concerted effort to build new capabilities. Regional and international cooperation can play an important role in supporting these efforts. To this end, the OECD has developed the OECD Investment Tax Incentives Database, which allows comparison of tax expenditure policies across developing regions (Box 3.1).

Box 3.1. The OECD investment tax incentives database

Tax incentives for investment are frequently used across the world, including in LAC countries. Given the wide use of tax incentives globally, their net impact is an important policy concern for national governments and the international policy community. Recent OECD work provides insights into tax incentive policies and increases the policy relevance of tax incentive analysis, with the objective to help policy makers make smarter use of tax incentives and reform inefficient ones.

The OECD Investment Tax Incentives Database (ITID) compiles quantitative and qualitative information on the design and targeting of investment tax incentives available across economies, using a consistent data collection methodology. It focuses on incentives provided through the CIT system and which are only available to a specific group of corporate taxpayers, based on the taxpayers' sector, activity, location or other investor- or project-related characteristics (i.e. targeted provisions). Celani, Dressler and Wermelinger (2022[17]) present the methodology and key classifications underlying the OECD ITID as well as its scope.

For each CIT incentive, the database covers about 45 parameters on average that are classified into three dimensions:



The October 2022 edition of the database provides new insights into the use of tax incentives across 52 emerging and developing economies in Eurasia, Latin America and the Caribbean, the Middle East and North Africa, South and East Asia and Sub-Saharan Africa (OECD, 2022[18]).

Tax incentive designs are multi-dimensional, complex and often target a specific sector, region or investor within an economy (OECD, 2022[18]). An economy's income level seems to influence the choice of tax incentive type. For example, reduced CIT rates are more widely used in low-income countries, whereas tax credits are more frequently observed in upper middle-income countries. Tax exemptions are widely used across income levels, particularly in Special Economic Zones.

The governance of investment tax incentives is also complex, which can reduce their transparency and affect the accountability of granting bodies. Less than half of all economies consolidate their CIT incentive provisions into one single piece of legislation, and all other economies scatter provisions across several laws and regulations. Granting arrangements and administration of tax incentives involve multiple authorities in most countries.

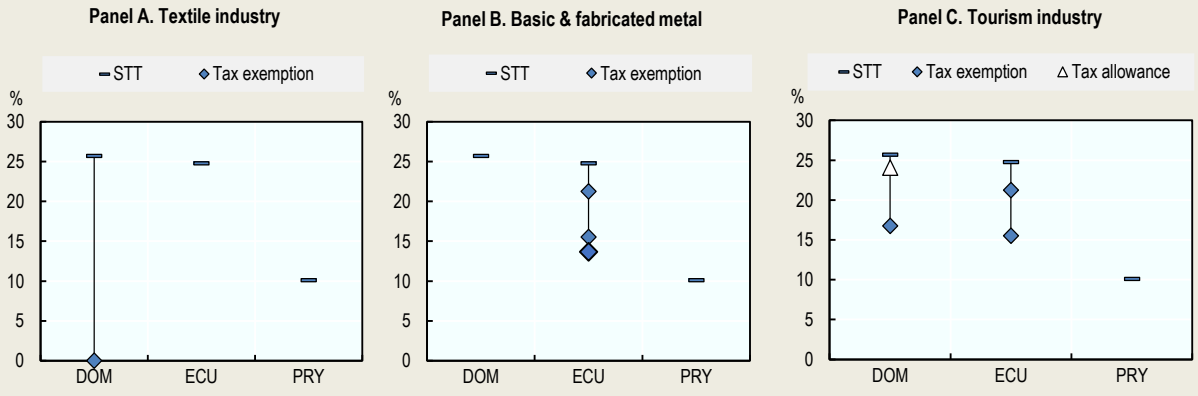
Differences in design and countries' standard tax systems often complicate the comparison of tax incentives in terms of their generosity and impact across countries. Forward-looking effective tax rate (ETR) analysis can help make complex features of tax incentives comparable and is an additional step towards developing policy guidance based on detailed information from the ITID. Recent OECD work has extended the ETR methodology to estimate ETRs under tax incentives to evaluate the incentive's effect on providing tax relief in seven Sub-Saharan African countries (Celani, Dressler and Hanappi, 2022[19]).

There are ongoing efforts to expand ITID coverage and ETRs measures to the LAC region. To illustrate how the tax incentive analysis can be used, ETRs were calculated for selected tax incentives in three economies in the region. Figure 3.7 presents ETRs for a standardised investment project in three industries (textile, metals and tourism) in the Dominican Republic, Ecuador and Paraguay under standard tax treatment, i.e. excluding tax incentives, (horizontal black marker) and accounting for industry-specific tax incentives if available. Blue diamonds represent tax exemptions and white triangles represent tax allowances. Multiple markers in a specific country and industry indicate that various incentives apply, depending on additional eligibility conditions. For example, investment in tourism in Ecuador (Panel C) benefits from a 10-year tax exemption when located in an Economic Special Development Zone and a 5-year exemption otherwise.

Investment tax incentives lower the tax costs of investment to various degrees across the three industries and countries. While the Dominican Republic and Ecuador start from a 25% standard ETR, they offer tax incentives that substantially lower effective taxation in some of the industries. For example, ETRs can be as low as 0% in textiles in the Dominican Republic and are up to 45% lower than standard taxation in the Ecuadorian metal industry (13.7% compared to 24.8%). While Paraguay does not use CIT incentives, the country applies a relatively low standard CIT rate, resulting in the lowest ETR in the metal and tourism industries across the three countries.

Figure 3.7. Investment tax incentives lower the ETRs across industries

EATR under standard tax treatment (STT) and investment tax incentives in the corresponding industry



Note: EATR = Effective Average Tax Rate. Figure considers investment tax incentives and standard tax treatment on 1 January 2020. EATRs are calculated for a standardised investment in a single non-residential building asset. Standard tax treatment considers country-specific standard corporate income tax rates, asset-specific capital allowance rates and cost recovery method. Temporarily or permanently tax-exempt income does not give rise to standard capital allowances.
Source: OECD Secretariat based on Celani, Dressler and Wermelinger (2022[17]) and OECD (2022[18]).

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Note

[1] In Chile, the 2020 edition of the tax expenditure report (covering the years 2019-2021) incorporated a revised benchmark tax system, greater coverage of preferential treatments, and methodological improvements to better estimate some tax expenditures, especially as related to the income tax, which were in line with recommendations provided by the IMF and the OECD at the behest of the Ministry of Finance of Chile (SII, 2021[21]; IMF, 2020[20]).

4 Tax levels and tax structures, 1990-2021

Comparative tables, 1990-2021

In all of the following tables a (..) indicates not available. The main series in this volume cover the years 1990 to 2021.

Figures referring to 1991-99, 2001-04, 2006-09, 2011-14 and 2016 in Tables 4.1 to 4.2 and Tables 4.15 to 4.17, figures relating to 1991-99, 2001-09 and 2011-19 in Tables 4.5 to 4.10 and figures relating to 1990-94, 1996-99 and 2001-20 in Tables 4.11 to 4.13 have been omitted because of lack of space. Complete series are, however, available on line at www.latameconomy.org and in the database OECD (2023), "Revenue Statistics in Latin America and the Caribbean: Comparative tables", *OECD Tax Statistics,* http://dx.doi.org/10.1787/data-00641-en.

Table 4.1. Total tax revenue as % of GDP, 1990-2021

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda[1]	..	12.0	21.5	21.3	19.6	19.6	19.0	18.0	19.8	20.1
Argentina	13.3	19.2	26.4	29.1	30.7	30.0	28.5	28.5	29.8	29.1
Bahamas[1]	9.7	12.2	13.1	12.7	16.4	17.3	16.9	18.8	18.3	18.6
Barbados	25.3	30.9	30.0	30.0	31.1	32.8	33.4	33.5	33.0	31.9
Belize	16.2	14.3	19.2	21.3	22.3	23.1	24.4	23.9	18.5	23.5
Bolivia	6.5	17.6	19.8	22.9	27.9	25.9	25.0	24.7	22.2	22.6
Brazil	27.8	29.4	32.8	31.7	31.6	31.7	32.0	31.9	31.0	33.5
Chile	16.8	18.7	22.8	19.7	20.2	20.2	21.3	21.0	19.4	22.2
Colombia	11.3	15.7	19.3	18.1	19.1	19.0	19.3	19.7	18.8	19.5
Costa Rica	22.4	21.1	23.1	22.1	23.5	23.0	23.2	23.4	22.7	24.2
Cuba[2]	31.9	37.2	44.0	37.2	41.1	42.4	42.3	42.1	37.5	17.7
Dominican Republic	8.3	12.1	14.9	12.2	13.0	13.1	13.1	13.4	12.5	14.5
Ecuador[1]	7.1	11.6	15.1	16.8	19.9	20.2	21.1	19.9	18.7	19.4
El Salvador	11.3	14.2	18.8	18.7	20.5	20.9	21.3	20.9	22.0	23.3
Guatemala	7.9	11.7	14.0	12.5	13.2	13.2	13.2	13.0	12.4	14.2
Guyana	15.2	15.7	15.6	16.0	18.4	19.5	22.2	23.2	21.3	16.8
Honduras	12.4	17.2	19.8	18.2	22.2	21.7	21.9	21.5	19.2	21.2
Jamaica	20.3	22.2	24.8	24.9	26.5	27.3	27.7	28.6	27.7	27.9
Mexico	12.1	11.5	12.0	12.8	16.6	16.1	16.1	16.3	17.8	16.7
Nicaragua[1]	..	14.3	18.8	19.3	23.3	23.8	23.2	25.7	25.4	27.1
Panama[1]	16.6	15.5	15.5	16.4	15.5	15.1	14.8	14.0	13.4	12.7
Paraguay	8.5	11.6	10.8	12.1	13.4	14.0	13.9	13.9	13.5	14.0
Peru	12.0	15.2	18.5	17.8	16.1	15.2	16.3	16.5	15.2	17.9
Saint Lucia[1]	..	19.7	20.9	20.4	21.3	20.4	20.7	20.9	21.9	21.8
Trinidad and Tobago	23.3	21.9	27.8	28.7	22.3	20.1	23.0	23.8	21.0	22.0
Uruguay[1]	18.4	21.4	23.6	24.3	25.6	26.9	27.0	26.6	26.7	26.5
Venezuela[3]	21.2	13.5	17.0	11.8	..	..	..	..	..	..
Unweighted average										
LAC[4]	**14.7**	**17.1**	**20.0**	**20.0**	**21.2**	**21.2**	**21.5**	**21.7**	**20.9**	**21.7**
OECD[5]	**30.8**	**32.9**	**32.8**	**31.5**	**33.6**	**33.3**	**33.5**	**33.4**	**33.6**	**34.1**

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2021), Bahamas (social security contributions for 2021), Ecuador (local tax revenues for 2021), Nicaragua (local tax revenues for 2020 and 2021), Panama (local tax revenues for 2021), Saint Lucia (social security contributions for 2021) and Uruguay (local tax revenues for 2021). See the corresponding country tables for more information.

2. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.

3. Some tax revenue data are not available between 2014 and 2017 and therefore total figures have not been included. Data for 2018 and subsequent years are not available.

4. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

5. Calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2020.

StatLink https://stat.link/bz7i1q

Table 4.2. Total tax revenue in millions of USD at market exchange rates, 1990-2021

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda[1]	..	99	283	244	281	287	305	305	271	295
Argentina	20 952	61 084	75 919	123 456	170 777	193 442	149 532	127 342	114 585	141 542
Bahamas[1]	505	965	1 360	1 277	1 940	2 118	2 120	2 486	2 076	1 832
Barbados	513	946	1 412	1 368	1 513	1 640	1 717	1 721	1 491	1 621
Belize	89	159	326	370	503	527	565	577	385	586
Bolivia	317	1 478	2 620	4 527	9 547	9 777	10 136	10 173	8 176	9 213
Brazil	133 077	192 661	458 128	700 962	568 014	654 756	613 141	598 165	449 506	537 918
Chile	5 829	14 650	39 444	42 836	50 448	55 902	62 806	58 332	49 029	70 268
Colombia	5 136	14 657	39 802	51 824	53 964	59 207	64 358	63 721	50 780	61 288
Costa Rica	1 285	3 182	6 213	8 397	13 841	13 903	14 449	15 086	14 086	15 571
Cuba[2]	6 870	11 367	25 787	23 949	37 597	41 021	42 307	43 504	40 263	33 264
Dominican Republic	664	2 951	6 572	6 600	9 843	10 509	11 237	11 935	9 854	13 683
Ecuador[1]	1 078	2 125	7 698	11 693	19 854	21 036	22 656	21 500	18 543	20 647
El Salvador	543	1 669	3 192	3 447	4 963	5 231	5 539	5 629	5 403	6 695
Guatemala	590	2 129	4 782	5 153	8 734	9 481	9 643	10 018	9 652	12 166
Guyana	104	234	425	549	825	927	1 061	1 200	1 168	1 354
Honduras	515	1 233	2 443	2 887	4 827	5 009	5 274	5 386	4 574	6 040
Jamaica	1 027	1 998	3 192	3 286	3 744	4 026	4 338	4 514	3 842	4 118
Mexico	35 908	81 160	126 466	135 866	179 484	186 897	198 032	207 926	193 857	216 447
Nicaragua[1]	..	733	1 399	1 693	3 092	3 288	3 025	3 244	3 202	3 797
Panama[1]	948	1 942	3 298	4 815	9 004	9 366	9 631	9 382	7 240	8 106
Paraguay	494	1 029	1 921	3 286	4 844	5 469	5 575	5 289	4 791	5 511
Peru	3 389	7 674	18 919	26 478	31 414	32 822	37 067	38 355	31 301	40 537
Saint Lucia[1]	..	178	283	307	404	410	429	437	342	384
Trinidad and Tobago	1 158	1 746	5 893	6 261	5 188	4 617	5 449	5 686	4 630	5 142
Uruguay[1]	2 051	5 307	6 026	10 627	14 652	17 299	17 338	16 214	14 326	15 719
Venezuela[3]	10 259	12 758	39 055	38 220	..	..	..	..	..	..

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2021), Bahamas (social security contributions for 2021), Ecuador (local tax revenues for 2021), Nicaragua (local tax revenues for 2020 and 2021), Panama (local tax revenues for 2021), Saint Lucia (social security contributions for 2021) and Uruguay (local tax revenues for 2021). See the corresponding country tables for more information.

2. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.

3. Some tax revenue data are not available between 2014 and 2017 and therefore total figures have not been included. Data for 2018 and subsequent years are not available.

StatLink https://stat.link/6zsh1x

Table 4.3. Tax revenue of main headings as % of GDP, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda[1]	2.1	3.3	0.0	2.3	12.3	0.0
Argentina	5.1	5.2	0.0	3.1	15.6	0.2
Bahamas[1]	0.0	2.2	0.0	2.1	14.3	0.0
Barbados	8.8	5.8	0.0	2.1	15.0	0.0
Belize	5.1	2.4	0.0	1.1	15.0	0.0
Bolivia	2.7	6.0	0.0	0.3	11.5	2.1
Brazil	8.0	8.0	0.5	1.6	15.0	0.3
Chile	8.5	1.2	0.0	1.1	11.8	-0.3
Colombia	6.2	1.9	0.3	1.7	8.4	0.9
Costa Rica	5.2	8.1	1.4	0.5	8.7	0.4
Cuba	8.2	4.4	1.1	0.0	1.9	2.1
Dominican Republic	4.9	0.1	0.1	0.8	8.6	0.0
Ecuador[1]	4.2	5.0	0.0	0.3	9.9	0.0
El Salvador	7.9	2.7	0.1	0.2	12.1	0.3
Guatemala	3.5	2.2	0.2	0.2	7.3	0.8
Guyana	7.4	1.6	0.0	0.3	7.4	0.1
Honduras	5.1	3.5	0.2	0.6	11.1	0.7
Jamaica	7.6	1.4	1.5	0.8	16.5	0.1
Mexico	7.3	2.3	0.3	0.3	6.2	0.3
Nicaragua[1]	8.3	6.5	0.0	0.2	11.9	0.2
Panama[1]	3.1	5.6	0.2	0.3	3.5	0.0
Paraguay	2.6	3.8	0.0	0.2	7.3	0.1
Peru	6.7	1.9	0.0	0.4	8.5	0.5
Saint Lucia[1]	4.8	2.4	0.0	0.7	13.9	0.0
Trinidad and Tobago	10.9	2.9	0.0	0.2	8.1	0.0
Uruguay[1]	6.9	6.4	0.0	2.0	11.0	0.2
Venezuela[2]	..	..	..	..	..	..
Unweighted average						
LAC[3]	**5.7**	**3.7**	**0.2**	**0.9**	**10.8**	**0.3**
OECD[4]	**11.3**	**9.2**	**0.5**	**1.9**	**10.6**	**0.2**

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2021), Bahamas (social security contributions for 2021), Ecuador (local tax revenues for 2021), Nicaragua (local tax revenues for 2020 and 2021), Panama (local tax revenues for 2021), Saint Lucia (social security contributions for 2021) and Uruguay (local tax revenues for 2021). See the corresponding country tables for more information.
2. Data for 2018 and subsequent years are not available.
3. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries. Data for 2020 are used as data for 2021 were not available at the time of publication.

StatLink https://stat.link/v0bpht

Table 4.4. Tax revenue of main headings as % of total tax revenue, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda[1]	10.5	16.4	0.0	11.6	61.5	0.0
Argentina	17.5	17.8	0.0	10.5	53.6	0.6
Bahamas[1]	0.0	12.0	0.0	11.1	76.9	0.0
Barbados	27.7	18.4	0.0	6.7	47.2	0.0
Belize	21.7	10.0	0.0	4.6	63.7	0.0
Bolivia	12.1	26.6	0.0	1.2	50.9	9.2
Brazil	24.0	23.9	1.6	4.8	44.7	1.0
Chile	38.3	5.3	0.0	4.8	53.1	-1.5
Colombia	31.9	10.0	1.7	8.7	43.3	4.4
Costa Rica	21.4	33.2	5.8	2.0	36.0	1.6
Cuba	46.2	25.0	6.2	0.0	11.0	11.7
Dominican Republic	33.7	0.4	0.5	5.9	59.5	0.0
Ecuador[1]	21.5	25.7	0.0	1.7	50.9	0.1
El Salvador	33.7	11.5	0.6	0.7	52.1	1.3
Guatemala	24.7	15.2	1.1	1.5	51.7	5.7
Guyana	43.9	9.5	0.0	2.0	43.9	0.7
Honduras	24.3	16.5	0.7	2.8	52.3	3.3
Jamaica	27.1	5.1	5.2	2.9	59.3	0.3
Mexico	43.5	14.0	1.6	1.8	37.3	1.8
Nicaragua[1]	30.5	24.0	0.0	0.9	43.9	0.8
Panama[1]	24.7	44.0	1.4	2.2	27.4	0.3
Paraguay	18.5	27.4	0.0	1.3	52.1	0.7
Peru	37.6	10.4	0.1	2.1	47.3	2.5
Saint Lucia[1]	22.1	11.0	0.0	3.0	63.9	0.0
Trinidad and Tobago	49.5	13.0	0.0	0.8	36.7	0.0
Uruguay[1]	26.1	24.2	0.0	7.7	41.5	0.6
Venezuela[2]	..	..	..	..	..	..
Unweighted average						
LAC[3]	**26.7**	**17.0**	**0.8**	**4.1**	**50.0**	**1.3**
OECD[4]	**33.7**	**26.6**	**1.4**	**5.7**	**32.1**	**0.5**

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2021), Bahamas (social security contributions for 2021), Ecuador (local tax revenues for 2021), Nicaragua (local tax revenues for 2020 and 2021), Panama (local tax revenues for 2021), Saint Lucia (social security contributions for 2021) and Uruguay (local tax revenues for 2021). See the corresponding country tables for more information.
2. Data for 2018 and subsequent years are not available.
3. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries. Data for 2020 are used as data for 2021 were not available at the time of publication.

StatLink https://stat.link/xunp50

Table 4.5. Taxes on income and profits (1000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	1.7	3.0	2.4	2.1	..	14.0	14.0	11.9	10.5
Argentina	0.7	3.6	4.7	5.4	5.1	5.3	18.5	16.2	18.2	17.5
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	6.1	9.8	8.4	10.8	8.8	24.3	31.7	28.0	32.7	27.7
Belize	3.4	3.4	7.1	4.4	5.1	20.9	23.9	33.6	23.9	21.7
Bolivia	0.4	2.3	4.6	2.9	2.7	6.7	13.2	20.0	13.2	12.1
Brazil	5.1	5.7	6.7	7.0	8.0	18.3	19.5	21.0	22.7	24.0
Chile	3.9	4.4	7.5	6.3	8.5	23.2	23.3	38.1	32.3	38.3
Colombia	3.4	3.6	4.8	6.2	6.2	29.9	23.2	26.6	32.9	31.9
Costa Rica	2.3	2.8	3.8	4.5	5.2	10.0	13.2	17.1	20.1	21.4
Cuba[1]	0.1	6.0	5.6	10.6	8.2	0.2	16.1	15.0	28.3	46.2
Dominican Republic	2.1	2.7	2.7	4.2	4.9	25.7	22.0	21.7	33.6	33.7
Ecuador	0.9	1.5	4.2	4.5	4.2	12.9	12.6	25.0	24.3	21.5
El Salvador	2.0	3.6	5.4	8.0	7.9	17.6	25.7	28.9	36.2	33.7
Guatemala	1.5	2.3	2.3	2.8	3.5	19.2	19.9	18.6	22.5	24.7
Guyana	5.1	5.9	5.7	9.3	7.4	33.5	37.8	35.4	43.4	43.9
Honduras	2.5	2.7	4.4	4.4	5.1	20.3	15.9	24.3	22.8	24.3
Jamaica	9.5	9.0	9.2	7.9	7.6	47.0	40.4	36.9	28.6	27.1
Mexico	4.1	4.1	5.1	7.6	7.3	34.0	36.0	39.8	42.6	43.5
Nicaragua	..	1.8	4.5	7.5	8.3	..	12.3	23.1	29.5	30.5
Panama	3.8	3.9	4.5	3.5	3.1	22.9	25.0	27.4	26.0	24.7
Paraguay	1.0	1.5	1.6	2.5	2.6	12.1	13.1	13.4	18.5	18.5
Peru	0.7	2.9	6.5	5.6	6.7	5.8	19.0	36.5	36.7	37.6
Saint Lucia	..	5.6	5.5	5.4	4.8	..	28.6	27.1	24.7	22.1
Trinidad and Tobago	12.3	12.4	19.6	10.3	10.9	52.7	56.8	68.5	49.1	49.5
Uruguay	0.9	2.9	4.9	7.1	6.9	4.7	13.6	20.0	26.6	26.1
Venezuela[2]	17.7	5.8	3.6	..	..	83.7	43.2	30.7	..	..
Unweighted average										
LAC[3]	**3.3**	**4.0**	**5.5**	**5.6**	**5.7**	**20.3**	**22.4**	**26.4**	**26.9**	**26.7**
OECD[4]	**11.5**	**11.4**	**10.2**	**11.3**	**..**	**36.2**	**33.9**	**32.2**	**33.7**	**..**

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
3. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries.

StatLink https://stat.link/wlmitu

Table 4.6. Social security contributions (2000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda[1]	..	..	2.7	3.3	3.3	..	..	12.6	16.7	16.4
Argentina	3.4	3.0	6.2	5.7	5.2	25.3	15.8	21.2	19.1	17.8
Bahamas[1]	1.3	1.5	1.7	2.0	2.2	13.2	11.9	13.1	10.9	12.0
Barbados	3.3	4.8	6.2	6.6	5.8	13.1	15.6	20.6	19.9	18.4
Belize	0.9	0.8	1.7	2.7	2.4	5.7	5.8	8.2	14.3	10.0
Bolivia	0.0	1.3	3.8	6.5	6.0	0.0	7.3	16.7	29.4	26.6
Brazil	6.8	7.0	8.1	8.2	8.0	24.3	23.7	25.7	26.3	23.9
Chile	1.5	1.4	1.3	1.6	1.2	9.0	7.3	6.8	8.0	5.3
Colombia	0.9	2.6	2.1	1.9	1.9	7.9	16.3	11.7	9.9	10.0
Costa Rica	6.5	6.4	7.3	8.2	8.1	28.9	30.4	33.1	36.1	33.2
Cuba[2]	3.5	3.9	4.6	6.0	4.4	11.0	10.4	12.4	16.0	25.0
Dominican Republic	0.1	0.1	0.1	0.1	0.1	0.8	1.0	0.8	0.5	0.4
Ecuador	1.6	1.2	3.7	5.1	5.0	22.5	10.7	21.7	27.4	25.7
El Salvador	2.2	2.8	2.5	2.8	2.7	19.2	19.5	13.6	13.0	11.5
Guatemala	1.3	1.8	1.9	2.1	2.2	16.5	15.5	15.2	17.1	15.2
Guyana	0.6	1.8	1.4	2.2	1.6	3.7	11.4	9.0	10.1	9.5
Honduras	1.0	1.6	2.9	4.0	3.5	8.5	9.4	15.9	20.6	16.5
Jamaica	..	..	0.7	1.3	1.4	..	..	2.9	4.6	5.1
Mexico	2.0	2.1	2.1	2.5	2.3	16.8	18.0	16.2	13.9	14.0
Nicaragua	..	2.6	4.3	6.7	6.5	..	18.0	22.4	26.4	24.0
Panama	5.7	5.9	5.6	6.0	5.6	34.2	38.2	34.0	44.5	44.0
Paraguay	0.4	3.0	2.8	3.7	3.8	4.8	25.6	22.7	27.6	27.4
Peru	0.9	1.8	1.9	2.0	1.9	7.8	11.9	10.6	13.4	10.4
Saint Lucia[1]	..	2.0	2.3	2.8	2.4	..	10.0	11.1	12.8	11.0
Trinidad and Tobago	0.9	1.4	1.9	3.2	2.9	3.7	6.4	6.7	15.0	13.0
Uruguay[3]	5.5	5.9	5.7	6.7	6.4	29.9	27.5	23.4	25.0	24.2
Venezuela[4]	1.0	0.7	1.0	..	..	4.9	5.4	8.1	..	..
Unweighted average										
LAC[5]	**2.2**	**2.7**	**3.2**	**3.9**	**3.7**	**14.1**	**15.5**	**15.8**	**18.5**	**17.0**
OECD[6]	**7.1**	**8.4**	**8.6**	**9.2**	**..**	**21.8**	**24.9**	**26.6**	**26.6**	**..**

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Revenues from social security contributions are estimated in the following countries: Antigua and Barbuda (2019-2021), Bahamas (2021) and Saint Lucia (2021).
2. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
3. Figures for 1990-98 are estimated by the Direction General of Taxes as the methodology they use to calculate social security contributions was not employed until 1999.
4. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
5. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
6. Represents the unweighted average for OECD member countries.

StatLink https://stat.link/zrmy7u

Table 4.7. Taxes on payroll (3000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Belize	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bolivia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brazil	0.4	0.5	0.5	0.5	0.5	1.6	1.5	1.7	1.7	1.6
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.7	0.7	0.4	0.3	0.0	4.2	4.1	2.0	1.7
Costa Rica	1.4	1.3	1.3	1.5	1.4	6.4	6.3	5.9	6.5	5.8
Cuba[1]	0.0	3.2	6.9	1.5	1.1	0.0	8.5	18.4	4.0	6.2
Dominican Republic	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.6	0.6	0.5
Ecuador	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
El Salvador	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.6	0.7	0.6
Guatemala	0.0	0.0	0.1	0.1	0.2	0.0	0.0	1.1	1.2	1.1
Guyana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Honduras	0.0	0.0	0.2	0.2	0.2	0.0	0.0	0.9	0.8	0.7
Jamaica	0.8	1.0	1.1	1.6	1.5	3.9	4.4	4.5	5.7	5.2
Mexico	0.2	0.2	0.3	0.5	0.3	1.8	1.5	2.2	2.5	1.6
Nicaragua	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Panama	0.0	0.3	0.2	0.2	0.2	0.0	1.9	1.2	1.4	1.4
Paraguay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Peru	0.0	0.7	0.0	0.0	0.0	0.0	4.4	0.1	0.1	0.1
Saint Lucia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Trinidad and Tobago	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uruguay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Venezuela[2]	0.0	0.0	0.0	..	..	0.0	0.0	0.0	..	..
Unweighted average										
LAC[3]	**0.1**	**0.2**	**0.2**	**0.2**	**0.2**	**0.6**	**1.0**	**0.9**	**0.9**	**0.8**
OECD[4]	**0.4**	**0.4**	**0.4**	**0.5**	**..**	**1.2**	**1.2**	**1.2**	**1.4**	**..**

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
3. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries.

StatLink https://stat.link/p8bv9q

Table 4.8. Taxes on property (4000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	0.6	1.6	1.5	2.3	..	4.9	7.5	7.6	11.6
Argentina	1.5	1.2	2.6	3.3	3.1	11.4	6.3	9.0	10.9	10.5
Bahamas	1.1	2.6	2.7	1.5	2.1	11.2	21.6	21.1	8.4	11.1
Barbados	3.6	1.8	1.4	2.1	2.1	14.4	5.7	4.8	6.3	6.7
Belize	3.1	0.6	0.7	0.6	1.1	19.2	4.2	3.1	3.3	4.6
Bolivia	0.0	0.0	0.3	0.2	0.3	0.1	0.0	1.2	0.8	1.2
Brazil	1.6	2.0	1.4	1.2	1.6	5.9	6.7	4.3	4.0	4.8
Chile	1.0	1.3	0.8	1.0	1.1	6.2	7.0	4.1	5.3	4.8
Colombia	0.2	1.0	1.6	1.8	1.7	2.2	6.6	8.7	9.7	8.7
Costa Rica	0.3	0.2	0.3	0.4	0.5	1.3	0.9	1.5	2.0	2.0
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	0.1	0.2	0.6	0.5	0.8	1.2	1.3	5.1	4.4	5.9
Ecuador	0.1	0.1	0.2	0.3	0.3	1.5	0.8	1.4	1.8	1.7
El Salvador	0.5	0.1	0.1	0.1	0.2	4.8	0.7	0.6	0.5	0.7
Guatemala	0.4	0.2	0.4	0.2	0.2	5.6	2.1	2.9	1.5	1.5
Guyana	0.2	0.3	0.3	0.4	0.3	1.0	1.6	1.8	1.8	2.0
Honduras	0.1	0.3	0.3	0.5	0.6	0.7	1.5	1.8	2.6	2.8
Jamaica	2.5	1.1	0.9	0.8	0.8	12.5	4.9	3.5	2.9	2.9
Mexico	0.2	0.2	0.3	0.3	0.3	1.9	1.8	2.3	1.9	1.8
Nicaragua	..	0.0	0.2	0.2	0.2	..	0.1	1.2	0.9	0.9
Panama	0.6	0.3	0.5	0.2	0.3	3.4	2.2	2.9	1.7	2.2
Paraguay	0.2	0.2	0.2	0.2	0.2	2.8	2.0	1.8	1.2	1.3
Peru	1.6	0.2	0.5	0.3	0.4	13.6	1.2	3.0	2.2	2.1
Saint Lucia	..	0.4	0.5	0.5	0.7	..	2.2	2.3	2.2	3.0
Trinidad and Tobago	0.4	0.3	0.1	0.2	0.2	1.8	1.6	0.5	0.8	0.8
Uruguay	1.6	1.8	2.2	2.1	2.0	8.9	8.6	8.9	7.8	7.7
Venezuela[1]	0.1	0.5	0.0	..	..	0.3	3.7	0.2	..	..
Unweighted average										
LAC[2]	**1.0**	**0.7**	**0.8**	**0.8**	**0.9**	**6.0**	**3.9**	**4.2**	**3.7**	**4.1**
OECD[3]	**1.7**	**1.7**	**1.6**	**1.9**	**..**	**5.5**	**5.3**	**5.4**	**5.7**	**..**

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.

2. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

3. Represents the unweighted average for OECD member countries.

StatLink https://stat.link/xyags6

Table 4.9. Taxes on goods and services (5000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	9.7	14.0	12.6	12.3	..	81.1	65.9	63.8	61.5
Argentina	7.3	10.9	15.2	15.2	15.6	55.2	56.5	52.4	51.1	53.6
Bahamas	7.4	7.9	7.8	14.8	14.3	76.4	64.3	61.1	80.7	76.9
Barbados	12.2	14.5	14.0	13.5	15.0	48.2	47.0	46.6	41.0	47.2
Belize	8.8	9.4	11.8	10.8	15.0	54.1	66.1	55.2	58.4	63.7
Bolivia	5.9	12.8	12.9	10.2	11.5	90.2	72.7	56.4	46.1	50.9
Brazil	13.5	14.1	15.0	14.0	15.0	48.7	48.0	47.2	45.3	44.7
Chile	10.6	11.9	10.1	10.6	11.8	62.9	63.8	51.2	54.8	53.1
Colombia	6.1	7.3	8.2	7.8	8.4	53.8	46.3	45.1	41.4	43.3
Costa Rica	10.2	9.9	8.9	7.6	8.7	45.5	46.7	40.3	33.3	36.0
Cuba[1]	27.7	22.0	19.1	17.4	1.9	86.9	59.2	51.3	46.4	11.0
Dominican Republic	5.8	9.1	8.8	7.6	8.6	69.9	74.7	71.9	61.0	59.5
Ecuador	4.5	8.8	8.7	8.7	9.9	63.0	75.7	51.9	46.4	50.9
El Salvador	5.4	7.7	10.2	10.5	12.1	47.7	54.1	54.5	47.8	52.1
Guatemala	4.6	7.3	7.0	6.3	7.3	58.7	62.4	56.0	51.0	51.7
Guyana	6.4	7.6	8.5	9.4	7.4	42.0	48.6	53.0	43.8	43.9
Honduras	8.2	11.7	9.7	9.5	11.1	66.2	68.0	53.1	49.4	52.3
Jamaica	7.4	11.1	13.0	16.0	16.5	36.4	50.1	52.1	57.9	59.3
Mexico	5.3	4.8	4.9	6.6	6.2	44.0	41.7	38.0	37.2	37.3
Nicaragua	..	8.6	10.1	10.8	11.9	..	60.0	52.4	42.3	43.9
Panama	6.1	4.9	5.5	3.5	3.5	36.8	31.3	33.7	26.1	27.4
Paraguay	6.1	6.7	7.3	7.1	7.3	72.1	58.0	60.5	52.2	52.1
Peru	8.5	9.2	8.6	7.1	8.5	71.4	60.8	48.6	46.8	47.3
Saint Lucia	..	11.6	12.1	13.2	13.9	..	59.1	59.5	60.2	63.9
Trinidad and Tobago	9.7	7.7	7.0	7.4	8.1	41.7	35.2	24.3	35.1	36.7
Uruguay	10.4	10.7	11.4	10.7	11.0	56.6	50.1	47.1	40.0	41.5
Venezuela[2]	2.4	6.4	7.2	..	..	11.1	47.7	61.1	..	..
Unweighted average										
LAC[3]	**7.7**	**9.4**	**10.0**	**10.1**	**10.8**	**56.4**	**56.9**	**51.1**	**48.5**	**50.0**
OECD[4]	**9.9**	**10.8**	**10.5**	**10.6**	**..**	**33.7**	**33.9**	**34.0**	**32.1**	**..**

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
3. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries.

StatLink https://stat.link/sk4gym

Table 4.10. Value added taxes (5111) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	..	5.8	5.6	6.1	..	..	27.2	28.2	30.3
Argentina	2.1	6.0	7.0	7.0	7.0	15.6	31.1	24.1	23.5	24.1
Bahamas	0.0	0.0	0.0	7.7	7.5	0.0	0.0	0.0	42.2	40.4
Barbados	0.0	8.0	8.4	7.8	8.7	0.0	26.0	28.1	23.7	27.3
Belize	0.0	0.0	5.7	4.7	6.6	0.0	0.0	26.9	25.6	27.9
Bolivia	2.8	5.7	7.4	6.0	6.9	43.0	32.2	32.5	27.0	30.4
Brazil	8.0	6.9	6.9	7.0	7.6	28.7	23.3	21.7	22.6	22.7
Chile	6.3	7.8	7.6	8.0	9.5	37.4	41.8	38.5	41.1	42.7
Colombia	2.6	4.3	5.3	5.4	5.9	22.6	27.6	29.3	28.7	30.5
Costa Rica	4.1	4.8	4.6	4.5	5.1	18.1	22.8	21.0	19.7	21.1
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	1.3	2.5	4.1	4.4	4.8	15.1	20.8	33.5	34.9	33.4
Ecuador	2.0	5.0	5.4	5.4	6.2	28.0	43.5	32.1	29.1	31.9
El Salvador	0.0	6.1	7.8	8.3	9.6	0.0	42.8	41.6	37.6	41.4
Guatemala	2.3	4.4	5.1	4.8	5.6	28.8	37.9	40.9	38.6	39.3
Guyana	0.0	0.0	3.9	4.4	2.9	0.0	0.0	24.2	20.5	17.1
Honduras	2.0	4.8	5.4	6.1	7.2	16.2	28.1	29.4	31.9	34.0
Jamaica	0.8	5.7	7.1	8.8	8.8	3.8	25.5	28.7	31.9	31.6
Mexico	3.2	2.8	3.8	4.2	4.3	26.1	24.7	29.4	23.8	25.7
Nicaragua	..	4.5	5.5	5.8	6.7	..	31.5	28.6	22.7	24.7
Panama	1.4	0.6	2.6	1.8	1.8	8.5	3.6	15.9	13.5	14.0
Paraguay	0.0	3.7	4.6	4.9	5.1	0.0	32.1	38.3	36.3	36.6
Peru	2.1	5.5	6.9	5.9	7.2	17.1	36.0	38.9	38.7	39.9
Saint Lucia	..	0.0	0.0	5.7	6.4	..	0.0	0.0	26.1	29.6
Trinidad and Tobago	4.4	3.8	4.4	4.5	5.3	18.8	17.3	15.2	21.4	23.9
Uruguay	5.1	6.0	8.0	7.0	7.2	27.5	28.0	32.8	26.3	27.0
Venezuela[1]	0.0	4.1	5.5	..	..	0.0	30.2	46.7	..	..
Unweighted average										
LAC[2]	**2.3**	**4.1**	**5.3**	**5.8**	**6.4**	**16.2**	**24.0**	**27.2**	**28.6**	**29.9**
OECD[3]	**5.1**	**6.3**	**6.4**	**6.7**	**..**	**17.0**	**19.6**	**20.5**	**20.2**	**..**

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.

2. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

3. Represents the unweighted average for OECD member countries.

StatLink https://stat.link/8ir27w

Table 4.11. Tax revenues of sub-sectors of general government as % of total tax revenue

	Central government			State or Regional government			Local government			Social Security Funds		
	1995	2000	2021	1995	2000	2021	1995	2000	2021	1995	2000	2021
Federal countries												
Argentina	59.0	66.4	65.0	17.5	17.8	17.2	..	..	..	23.4	15.8	17.8
Brazil	44.8	47.9	44.9	26.5	25.0	25.1	3.7	3.4	6.1	25.0	23.7	23.9
Mexico	73.9	78.3	81.8	2.8	2.7	2.6	1.5	1.0	1.6	21.8	18.0	14.0
Venezuela[1]	94.6	94.6	..	..	..	..	..	..	..	5.4	5.4	..
Regional country												
Colombia	63.2	68.7	72.7	5.5	5.6	5.1	8.6	9.4	12.3	22.7	16.3	10.0
Unitary countries												
Antigua and Barbuda[2]	100.0	100.0	83.6	..	..	..	..	..	..	..	..	16.4
Bahamas[2]	89.1	88.1	88.0	..	..	..	..	..	..	10.9	11.9	12.0
Barbados	85.6	84.4	81.6	..	..	..	..	..	..	14.4	15.6	18.4
Belize	93.2	93.5	89.3	..	..	..	0.5	0.7	0.7	6.3	5.8	10.0
Bolivia	94.3	86.4	68.9	..	..	..	5.7	6.3	4.5	..	7.3	26.6
Chile	89.9	87.8	88.8	..	..	..	6.5	7.9	6.9	3.6	4.4	4.3
Costa Rica	65.5	63.3	59.0	..	..	..	1.6	1.9	2.9	33.0	34.8	38.2
Cuba[3]	..	..	..	..	..	..	..	..	..	11.3	10.4	25.0
Dominican Republic	99.3	99.0	99.6	..	..	..	..	..	..	0.7	1.0	0.4
Ecuador[2]	70.5	87.7	71.4	..	..	..	4.0	1.6	2.9	25.5	10.7	25.7
El Salvador	80.9	80.5	86.8	..	..	..	..	..	1.7	19.1	19.5	11.5
Guatemala	83.6	83.6	83.9	..	..	..	0.6	0.9	0.9	15.8	15.5	15.2
Guyana	92.6	88.6	90.5	..	..	..	..	..	0.0	7.4	11.4	9.5
Honduras	86.1	85.3	80.1	..	..	..	4.4	5.2	3.3	9.5	9.4	16.5
Jamaica	100.0	99.3	93.3	..	..	..	..	0.7	1.5	..	..	5.1
Nicaragua[2]	80.4	72.5	70.3	..	..	..	4.6	9.5	5.7	15.0	18.0	24.0
Panama[2]	67.2	59.6	54.2	..	..	..	..	2.2	1.8	32.8	38.2	44.0
Paraguay	92.0	74.4	70.0	..	..	..	..	..	2.6	8.0	25.6	27.4
Peru	88.7	86.5	87.4	..	..	..	..	1.6	2.2	11.3	11.9	10.4
Saint Lucia[2]	100.0	90.0	89.0	..	..	..	..	..	..	..	10.0	11.0
Trinidad and Tobago	96.8	93.6	87.0	..	..	..	..	..	..	3.2	6.4	13.0
Uruguay[2]	61.7	63.6	70.1	..	..	..	8.8	8.9	5.7	29.5	27.5	24.2

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 and data for 2018 and subsequent years are not available. The breakdown by sub-sectors of general government is not available for those years.

2. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2021), Bahamas (social security contributions for 2021), Ecuador (local tax revenues for 2021), Nicaragua (local tax revenues for 2020 and 2021), Panama (local tax revenues for 2021), Saint Lucia (social security contributions for 2021) and Uruguay (local tax revenues for 2021). See the corresponding country tables for more information.

3. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.

StatLink https://stat.link/bo5scn

Table 4.12. Main central government taxes as % of total tax revenues of central government, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Argentina	26.9	0.0	0.0	11.9	60.7	0.4
Brazil	53.4	0.0	3.6	3.9	37.3	1.8
Mexico	53.2	0.0	0.0	0.0	45.3	1.5
Venezuela	..	..	..	..	..	..
Regional country						
Colombia	43.9	0.0	2.4	6.6	46.8	0.3
Unitary countries						
Antigua and Barbuda	12.5	0.0	0.0	13.9	73.6	0.0
Bahamas	0.0	0.0	0.0	12.6	87.4	0.0
Barbados	33.9	0.0	0.0	8.3	57.8	0.0
Belize	24.3	0.0	0.0	4.4	71.4	0.0
Bolivia	17.5	0.0	0.0	1.7	73.9	6.9
Chile	43.1	1.1	0.0	1.9	55.5	-1.7
Costa Rica	36.2	1.5	0.0	1.1	58.5	2.6
Cuba	..	..	..	..	..	..
Dominican Republic	33.8	0.0	0.5	5.9	59.8	0.0
Ecuador	29.7	0.0	0.0	0.4	69.7	0.1
El Salvador	38.9	0.0	0.7	0.7	59.8	0.0
Guatemala	29.5	0.0	1.3	0.7	61.6	6.8
Guyana	48.5	0.0	0.0	2.2	48.5	0.8
Honduras	30.3	0.0	0.9	3.5	65.2	0.0
Jamaica	29.1	0.0	5.6	1.5	63.5	0.3
Nicaragua	43.3	0.0	0.0	0.1	56.6	0.0
Panama	45.5	0.0	2.6	4.1	47.2	0.6
Paraguay	26.4	0.0	0.0	0.0	72.8	0.8
Peru	43.0	0.0	0.1	0.2	53.8	2.8
Saint Lucia	24.8	0.0	0.0	3.4	71.8	0.0
Trinidad and Tobago	56.9	0.0	0.0	1.0	42.1	0.0
Uruguay	37.2	0.0	0.0	6.5	56.0	0.2

.. Not available
Note: Excluding social security contributions collected by social security funds.

StatLink https://stat.link/s4ukhz

Table 4.13. Main state government taxes as % of total tax revenues of state government, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Argentina	0.0	0.0	0.0	16.1	82.0	1.9
Brazil	0.0	0.0	0.0	2.0	98.0	0.0
Mexico	0.0	0.0	60.9	24.9	9.4	4.9
Venezuela	..	..	..	..	..	..
Regional country						
Colombia	0.0	0.0	0.0	0.0	72.1	27.9
Unitary countries						
Antigua and Barbuda	..	..	..	..	..	..
Bahamas	..	..	..	..	..	..
Barbados	..	..	..	..	..	..
Belize	..	..	..	..	..	..
Bolivia	..	..	..	..	..	..
Chile	..	..	..	..	..	..
Costa Rica	..	..	..	..	..	..
Cuba	..	..	..	..	..	..
Dominican Republic	..	..	..	..	..	..
Ecuador	..	..	..	..	..	..
El Salvador	..	..	..	..	..	..
Guatemala	..	..	..	..	..	..
Guyana	..	..	..	..	..	..
Honduras	..	..	..	..	..	..
Jamaica	..	..	..	..	..	..
Nicaragua	..	..	..	..	..	..
Panama	..	..	..	..	..	..
Paraguay	..	..	..	..	..	..
Peru	..	..	..	..	..	..
Saint Lucia	..	..	..	..	..	..
Trinidad and Tobago	..	..	..	..	..	..
Uruguay	..	..	..	..	..	..

.. Not available

StatLink https://stat.link/bu103m

Table 4.14. Main local government taxes as % of total tax revenues of local government, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Argentina	..	..	..	..	..	..
Brazil	0.0	0.0	0.0	42.1	55.1	2.8
Mexico	0.0	0.0	0.0	71.0	1.1	27.9
Venezuela	..	..	..	..	..	..
Regional country						
Colombia	0.0	0.0	0.0	32.0	45.3	22.7
Unitary countries						
Antigua and Barbuda	..	..	..	..	..	..
Bahamas	..	..	..	..	..	..
Barbados	..	..	..	..	..	..
Belize	0.0	0.0	0.0	100.0	0.0	0.0
Bolivia	0.0	0.0	0.0	0.0	0.0	100.0
Chile	0.0	0.0	0.0	44.8	55.2	0.0
Costa Rica	0.0	0.0	0.0	46.1	53.8	0.0
Cuba	..	..	..	..	..	..
Dominican Republic	..	..	..	..	..	..
Ecuador	11.3	0.0	0.0	48.9	39.8	0.0
El Salvador	0.0	0.0	0.0	7.3	12.9	79.8
Guatemala	0.0	0.0	0.0	100.0	0.0	0.0
Guyana	0.0	0.0	0.0	0.0	0.0	100.0
Honduras	0.0	0.0	0.0	0.0	0.0	100.0
Jamaica	0.0	0.0	0.0	100.0	0.0	0.0
Nicaragua	0.0	0.0	0.0	14.8	71.5	13.7
Panama	0.0	0.0	0.0	0.0	100.0	0.0
Paraguay	0.0	0.0	0.0	49.8	44.9	5.3
Peru	0.0	0.0	0.0	87.7	10.7	1.5
Saint Lucia	..	..	..	..	..	..
Trinidad and Tobago	..	..	..	..	..	..
Uruguay	0.0	0.0	0.0	54.4	38.0	7.6

.. Not available

StatLink https://stat.link/yr47ba

Table 4.15. Gross domestic product for tax reporting years at market prices, in millions of national currency

		1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda	XCD	1 241	2 231	3 544	3 101	3 879	3 964	4 336	4 556	3 700	3 972
Argentina	ARS	77 060	317 759	896 980	1 661 721	8 228 160	10 660 228	14 744 811	21 558 444	27 195 699	46 282 066
Bahamas	BSD	5 218	7 880	10 393	10 039	11 854	12 243	12 541	13 194	11 317	9 842
Barbados	BBD	4 059	6 116	9 403	9 124	9 734	10 011	10 279	10 285	9 037	10 173
Belize	BZD	1 099	2 232	3 392	3 477	4 517	4 572	4 630	4 833	4 160	4 983
Bolivia	BOB	15 443	51 928	103 009	137 876	234 533	259 185	278 388	282 587	253 112	279 221
Brazil	BRL	12	1 199 092	2 720 263	3 885 847	6 269 328	6 585 479	7 004 141	7 389 131	7 467 616	8 679 490
Chile	CLP	10 594 796	42 215 030	90 159 480	110 777 870	168 764 690	179 314 910	189 434 870	195 816 480	200 343 720	240 633 270
Colombia	COP	22 731 433	195 108 574	428 506 000	544 060 000	863 782 000	920 471 000	987 791 000	1 060 068 000	998 719 000	1 176 694 300
Costa Rica	CRC	525 310	4 627 051	13 889 053	19 802 011	32 056 288	34 343 647	36 014 719	37 832 150	36 356 271	39 905 554
Cuba	CUP	19 645	30 565	58 604	64 328	91 370	96 851	100 050	103 428	107 352	545 218
Dominican Republic	DOP	77 344	393 303	1 458 417	1 983 202	3 487 293	3 802 656	4 235 847	4 562 235	4 456 657	5 392 714
Ecuador	USD	15 232	18 319	51 008	69 555	99 938	104 296	107 562	108 108	99 291	106 166
El Salvador	USD	4 818	11 785	17 012	18 448	24 191	24 979	26 021	26 881	24 563	28 737
Guatemala	GTQ	33 613	140 702	261 760	333 093	502 002	526 507	551 368	593 958	599 401	665 048
Guyana	GYD	34 523	273 054	552 603	699 064	925 677	980 498	994 472	1 078 729	1 140 757	1 677 278
Honduras	HNL	17 141	106 654	233 567	299 286	495 922	543 403	575 285	614 918	585 734	684 204
Jamaica	JMD	38 145	395 009	885 632	1 152 780	1 760 975	1 895 025	2 027 251	2 110 433	1 966 928	2 210 219
Mexico	MXN	843 623	6 693 683	11 504 076	13 366 377	20 129 057	21 934 168	23 524 390	24 453 296	23 357 378	26 212 981
Nicaragua	NIO	519	64 812	136 950	187 053	380 261	414 279	410 988	417 223	432 263	492 852
Panama	PAB	5 723	12 502	21 296	29 440	57 908	62 203	64 929	66 984	53 977	63 605
Paraguay	PYG	7 147 738	30 874 088	89 866 049	129 092 883	204 647 273	219 122 277	230 576 477	236 681 497	239 914 729	267 548 479
Peru	PEN	5 322	175 862	319 693	420 777	659 803	703 309	745 503	775 328	719 455	876 686
Saint Lucia	XCD	1 556	2 442	3 658	4 060	5 125	5 432	5 579	5 654	4 212	4 756
Trinidad and Tobago	TTD	21 105	50 098	133 468	138 557	152 071	155 165	160 251	161 323	148 650	157 731
Uruguay	UYU	13 047	299 995	596 911	877 848	1 726 406	1 841 999	1 982 247	2 158 728	2 250 265	2 583 554
Venezuela	VES	0	1	5	10	281	2 009	..	..	..	..

.. Not available

Source: OECD National Accounts data for Chile, Colombia, Costa Rica and Mexico, the World Economic Outlook (IMF) for Barbados, Saint Lucia, Trinidad & Tobago and Uruguay, and official National Accounts data for Antigua and Barbuda, Belize, Bolivia, Brazil, Ecuador, Paraguay, Peru and Venezuela. For Argentina, Bahamas, Dominican Republic, El Salvador, Guatemala, Guyana, Honduras, Jamaica, Nicaragua and Panama, official national sources were used where available, together with data from the IMF. For Cuba, figures since 1996 have come from Oficina Nacional de Estadística e Información (ONEI), while data before 1996 come from ECLAC/CEPAL. For Bahamas, Barbados, Belize, Saint Lucia and Trinidad and Tobago, GDP figures are reported on a fiscal year basis. For Jamaica, GDP for 1990-2003 are reported on a fiscal year basis, while for other years, they are reported on a calendar year basis.

StatLink https://stat.link/xqljdp

Table 4.16. Gross domestic product for tax reporting years at market prices, in millions of USD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda	459	826	1 313	1 149	1 437	1 468	1 606	1 688	1 370	1 471
Argentina	158 024	317 759	287 921	424 729	556 774	643 861	524 431	446 762	385 019	486 702
Bahamas	5 218	7 880	10 393	10 039	11 854	12 243	12 541	13 194	11 317	9 842
Barbados	2 030	3 058	4 702	4 562	4 867	5 006	5 140	5 143	4 519	5 087
Belize	549	1 116	1 696	1 739	2 258	2 286	2 315	2 417	2 080	2 492
Bolivia	4 868	8 385	13 216	19 786	34 189	37 782	40 581	41 193	36 897	40 703
Brazil	478 052	655 453	1 397 114	2 208 704	1 796 622	2 063 519	1 916 934	1 873 286	1 448 550	1 608 080
Chile	34 748	78 265	172 644	217 219	249 452	276 432	295 118	278 422	253 050	316 698
Colombia	45 258	93 461	206 237	286 379	282 847	311 888	334 063	323 087	270 245	314 261
Costa Rica	5 736	15 054	26 852	37 943	58 931	60 487	62 397	64 448	62 182	64 224
Cuba	21 541	30 565	58 604	64 328	91 370	96 851	100 050	103 428	107 352	187 898
Dominican Republic	7 995	24 306	44 067	53 921	75 777	80 082	85 630	89 032	78 923	94 458
Ecuador	15 232	18 319	51 008	69 555	99 938	104 296	107 562	108 108	99 291	106 166
El Salvador	4 818	11 785	17 012	18 448	24 191	24 979	26 021	26 881	24 563	28 737
Guatemala	7 493	18 124	34 108	41 327	66 034	71 624	73 331	77 154	77 625	85 974
Guyana	685	1 497	2 732	3 432	4 483	4 748	4 788	5 174	5 471	8 044
Honduras	4 169	7 187	12 361	15 839	21 718	23 136	24 068	25 091	23 827	28 490
Jamaica	5 058	8 997	12 881	13 193	14 108	14 755	15 648	15 808	13 884	14 764
Mexico	296 972	708 096	1 052 654	1 058 146	1 080 616	1 162 291	1 226 624	1 272 499	1 091 422	1 296 175
Nicaragua	519	5 109	7 423	8 759	13 286	13 786	13 025	12 611	12 586	14 001
Panama	5 723	12 502	21 296	29 440	57 908	62 203	64 929	66 984	53 977	63 605
Paraguay	5 812	8 856	17 856	27 129	36 090	38 997	40 225	37 925	35 432	39 326
Peru	28 326	50 414	102 187	148 945	195 463	215 681	226 795	232 345	205 820	225 938
Saint Lucia	576	904	1 355	1 504	1 898	2 012	2 066	2 094	1 560	1 761
Trinidad and Tobago	4 966	7 986	21 199	21 841	23 214	22 989	23 719	23 878	22 019	23 344
Uruguay	11 156	24 804	25 486	43 816	57 246	64 385	64 296	61 017	53 698	59 294
Venezuela	48 391	94 665	229 896	323 200	279 160	143 834	..	..	..	..

.. Not available
Source: The figures are derived by dividing the GDP data in Table 4.15 by the exchange rate in Table 4.17.

StatLink https://stat.link/4coskg

Table 4.17. Exchange rates used, national currency per US dollar at market exchange rates

		1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda	XCD	2.704	2.701	2.699	2.699	2.699	2.700	2.700	2.699	2.701	2.700
Argentina	ARS	0.488	1.000	3.115	3.912	14.778	16.557	28.116	48.255	70.635	95.093
Bahamas	BSD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Barbados	BBD	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Belize	BZD	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Bolivia	BOB	3.172	6.193	7.794	6.968	6.860	6.860	6.860	6.860	6.860	6.860
Brazil	BRL	0.000	1.829	1.947	1.759	3.490	3.191	3.654	3.944	5.155	5.397
Chile	CLP	304.903	539.388	522.228	509.982	676.541	648.677	641.896	703.308	791.715	759.820
Colombia	COP	502.259	2 087.587	2 077.738	1 899.793	3 053.883	2 951.288	2 956.897	3 281.065	3 695.612	3 744.319
Costa Rica	CRC	91.579	307.357	517.241	521.889	543.960	567.781	577.188	587.023	584.680	621.350
Cuba	CUP	0.912	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	2.902
Dominican Republic	DOP	9.674	16.181	33.095	36.780	46.020	47.485	49.467	51.243	56.468	57.091
Ecuador	USD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
El Salvador	USD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Guatemala	GTQ	4.486	7.763	7.675	8.060	7.602	7.351	7.519	7.698	7.722	7.735
Guyana	GYD	50.399	182.401	202.239	203.670	206.486	206.508	207.701	208.490	208.510	208.508
Honduras	HNL	4.112	14.840	18.895	18.896	22.835	23.487	23.902	24.508	24.583	24.016
Jamaica	JMD	7.541	43.907	68.755	87.378	124.821	128.433	129.553	133.504	141.664	149.698
Mexico	MXN	2.841	9.453	10.929	12.632	18.627	18.871	19.178	19.217	21.401	20.223
Nicaragua	NIO	1.000	12.686	18.449	21.356	28.621	30.051	31.554	33.084	34.345	35.201
Panama	PAB	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Paraguay	PYG	1 229.845	3 486.234	5 032.821	4 758.483	5 670.470	5 618.952	5 732.168	6 240.713	6 771.131	6 803.272
Peru	PEN	0.188	3.488	3.129	2.825	3.376	3.261	3.287	3.337	3.496	3.880
Saint Lucia	XCD	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Trinidad and Tobago	TTD	4.250	6.273	6.296	6.344	6.551	6.749	6.756	6.756	6.751	6.757
Uruguay	UYU	1.170	12.095	23.421	20.035	30.158	28.609	30.830	35.379	41.906	43.572
Venezuela	VES	0.000	0.000	0.000	0.000	0.001	0.014	..	..	..	..

.. Not available
Note: Annual average market exchange rates.
Source: World Economic Outlook (IMF), October 2022.

StatLink https://stat.link/0cwx86

5 Country tables, 1990-2021 – Tax revenues

Country tax revenue tables, 1990-2021

In all of the following tables a ("..") indicates not available. The main series in this volume cover the years 1990 to 2021.

Figures referring to 1991-99, 2001-04, 2006-09, 2011-14 and 2016 in Tables 5.1 to 5.27 have been omitted because of lack of space. Full time series can be accessed Complete series are, however, available on line at http://dx.doi.org/10.1787/data-00641-en.

Table 5.1. Antigua and Barbuda, details of tax revenues

Details of tax revenue

Million XCD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	..	**268**	**763**	**660**	**760**	**776**	**823**	**822**	**732**	**797**
1000 Taxes on income, profits and capital gains	..	**38**	**100**	**92**	**76**	**74**	**78**	**79**	**87**	**83**
1100 Of individuals	..	0	50	33	26	2	0	1	0	0
1110 On income and profits	..	0	50	33	26	2	0	1	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	37	50	59	50	72	78	79	87	83
1210 On profits	..	37	50	59	50	72	78	79	87	83
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	..	**78**	**83**	**119**	**140**	**143**	**150**	**122**	**131**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	78	83	119	140	143	150	122	131
2410 On a payroll basis	..	..	78	83	119	140	143	150	122	131
2420 On an income tax basis	..	..	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	..	**13**	**55**	**49**	**60**	**70**	**62**	**72**	**56**	**93**
4100 Recurrent taxes on immovable property	..	0	9	18	18	20	21	29	18	24
4110 Households	..	..	9	18	18	20	21	29	18	24
Property tax	..	..	9	18	17	19	20	24	18	23
Land tax	..	..	0	0	1	2	1	2	0	0
Non-Citizens Undeveloped Land Tax	..	..	0	0	0	0	0	3	0	0
4120 Others	..	..	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	13	46	32	42	50	41	43	38	69
Stamp duties	..	13	45	31	42	50	41	43	38	69
Other taxes on transactions	..	0	1	0	0	0	0	0	0	0
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	**217**	**530**	**435**	**506**	**492**	**539**	**521**	**467**	**490**
5100 Taxes on production, sale, transfer, etc	..	217	512	429	503	489	535	517	464	487
5110 General taxes	..	0	202	179	325	312	362	333	273	315
5111 Value added taxes	..	..	202	179	251	237	278	253	207	242
5112 Sales tax	..	..	0	0	74	75	84	80	66	74
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	217	310	250	178	177	173	185	191	171
5121 Excises	..	72	66	34	81	68	56	67	83	52
Consumption duties	..	72	58	31	78	64	53	64	79	48
Environmental tax	..	0	8	3	4	3	3	3	4	5
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	83	187	96	84	93	101	102	86	97
Import duties	..	57	93	79	82	88	97	98	82	93
Throughput Levy on Fuel Products	..	0	0	12	2	5	4	4	4	4
Other customs charges	..	26	94	5	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	53	57	54	13	17	16	15	22	22
Travel tax	..	4	7	4	5	6	7	7	3	3
Insurance levy	..	0	4	4	4	7	5	5	7	8
Money transfer levy	..	0	1	1	2	2	2	1	1	1
Other taxes on hospitality, transport and telecommunication services	..	49	44	44	1	2	2	2	11	9
5127 Other taxes on internat. trade and transactions	..	9	0	66	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	17	6	3	3	3	4	3	3
5210 Recurrent taxes	..	..	17	6	3	3	3	4	3	3
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	15	3	2	2	2	2	2	2
5213 Paid in respect of other goods	..	..	2	2	1	1	1	2	1	1
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	1	0	0	0	0	0	0	1
6000 Other taxes	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Tax data is preliminary for 2021. The figures do not include local tax revenues because data are not available.
Heading 2000: Social security contributions for 2019-21 are estimated.
Heading 5112: The Revenue Recovery Charge, levied on all goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.
Heading 5121: The environmental tax, levied on specific goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.
Heading 5126: This heading includes tourism accommodation levy in this edition. This levy was introduced in 2021 and is paid by all guests 6 years and older utilizing accommodation in Antigua and Barbuda. The payment is based on the cost of accommodation.
Source: Ministry of Finance; Corporate Governance and Social Security Board.

StatLink https://stat.link/kndwmx

Table 5.2. Argentina, details of tax revenues

Details of tax revenue

Million ARS

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**10 217**	**61 084**	**236 516**	**483 014**	**2 523 788**	**3 202 762**	**4 204 218**	**6 144 864**	**8 093 674**	**13 459 652**
1000 Taxes on income, profits and capital gains	**542**	**11 303**	**44 226**	**78 427**	**436 927**	**559 755**	**746 994**	**1 102 982**	**1 470 348**	**2 351 998**
1100 Of individuals	141	3 937	12 777	23 980	174 483	236 284	297 200	433 621	634 425	1 004 641
1110 On income and profits	130	3 854	12 715	23 858	173 721	234 117	294 320	429 882	632 276	999 346
1120 On capital gains	11	82	62	122	762	2 167	2 880	3 739	2 150	5 295
1200 Corporate	357	6 575	29 145	50 664	236 286	297 111	401 270	589 993	756 440	1 151 704
1210 On profits	357	6 575	29 145	50 664	236 286	297 111	401 270	589 993	756 440	1 151 704
Corporate income taxes	198	5 956	27 837	49 012	233 028	294 546	399 210	587 272	755 545	1 151 650
Tax on assets	160	19	9	4	12	5	5	5	2	3
Tax on assumed minimum income	0	600	1 299	1 648	3 246	2 560	2 055	2 716	893	51
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	2 304	3 783	26 159	26 360	48 524	79 367	79 483	195 653
Non resident taxpayers	11	792	2 304	3 783	26 159	26 360	48 524	79 367	79 483	195 653
Other	33	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**2 583**	**9 670**	**36 612**	**102 460**	**556 067**	**733 527**	**914 436**	**1 225 664**	**1 548 052**	**2 398 126**
2100 Employees	..	2 486	7 052	37 990	219 446	288 985	364 291	481 007	626 400	967 274
2110 On a payroll basis	..	2 486	7 052	37 990	219 446	288 985	364 291	481 007	626 400	967 274
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	6 069	23 939	54 713	314 628	413 212	512 615	699 601	864 329	1 356 354
2210 On a payroll basis	..	6 069	23 939	54 713	314 628	413 212	512 615	699 601	864 329	1 356 354
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	98	1 115	5 620	9 757	21 994	31 330	37 529	45 056	57 323	74 498
2310 On a payroll basis	98	1 115	5 620	9 757	21 994	31 330	37 529	45 056	57 323	74 498
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	2 485	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	2 485	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**1 164**	**3 867**	**23 978**	**43 538**	**224 415**	**303 382**	**395 484**	**562 785**	**883 844**	**1 417 635**
4100 Recurrent taxes on immovable property	419	1 809	3 025	5 035	32 869	44 236	66 035	87 589	113 268	170 405
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	419	1 809	3 025	5 035	32 869	44 236	66 035	87 589	113 268	170 405
4200 Recurrent taxes on net wealth	246	1 084	2 557	5 248	19 976	22 786	15 296	32 383	209 929	283 469
4210 Individual	3	1 024	2 492	5 147	19 541	22 165	14 517	31 184	207 382	278 770
Personal assets	0	1 024	2 492	5 147	19 541	22 165	14 517	31 184	207 382	278 770
Recurrent taxes on net wealth	3	0	0	0	0	0	0	0	0	0
4220 Corporate	242	60	65	101	435	621	778	1 199	2 547	4 699
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	459	904	18 390	33 252	171 570	236 360	314 153	442 812	560 648	963 760
Immovable property transfers	0	54	382	539	2 052	4 091	5 935	5 575	4 958	9 796
Movable property transfers	44	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	205	0	15 065	26 885	131 669	172 838	234 300	349 559	452 459	750 414
Stamp taxes	211	850	2 942	5 829	37 849	59 431	73 918	87 678	103 231	203 551
4500 Non-recurrent taxes	40	70	6	3	0	0	0	0	0	0
4510 On net wealth	0	0	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	40	70	6	3	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**5 636**	**34 539**	**128 329**	**253 092**	**1 176 739**	**1 531 220**	**2 119 852**	**3 209 278**	**4 131 958**	**7 210 692**
5100 Taxes on production, sale, transfer, etc	5 462	34 288	128 321	252 550	1 167 727	1 520 300	2 112 824	3 181 178	4 088 803	7 154 673
5110 General taxes	2 384	25 123	86 803	167 534	901 932	1 188 317	1 671 105	2 317 817	2 957 036	5 022 050
5111 Value added taxes	1 594	19 009	62 669	116 386	583 217	765 336	1 104 580	1 532 597	1 905 385	3 243 608
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	791	6 114	24 134	51 148	318 715	422 981	566 524	785 220	1 051 651	1 778 442
5120 Taxes on specific goods and services	3 077	9 166	41 517	85 016	265 795	331 983	441 719	863 362	1 131 767	2 132 623
5121 Excises	1 866	5 850	13 164	26 208	129 790	182 818	204 903	282 001	394 311	665 896
Alcoholic beverages	25	36	95	238	1 163	1 591	2 186	4 571	5 779	10 862
Non alcoholic beverages	25	90	312	501	2 477	3 136	3 700	6 415	8 520	15 274
Beers	0	50	149	212	1 171	2 811	4 626	1 695	15 523	27 401
Tobacco products	425	1 875	3 881	6 884	42 183	60 249	67 264	90 857	132 703	188 239
Liquid fuels and gas	1 073	3 478	7 466	15 269	75 664	102 846	116 409	161 666	195 659	356 273
Electricity	72	205	538	591	637	1 768	2 174	7 818	7 139	13 507
Motor vehicles	59	20	0	27	265	476	342	242	3 616	10 156
Other	189	96	724	2 485	6 229	9 942	8 202	8 736	25 372	44 185
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5123 Customs and import duties	219	1 976	7 015	11 428	56 365	70 635	107 178	163 076	199 737	371 011
Import duties	166	1 938	6 859	11 183	55 305	69 259	104 991	132 405	164 888	305 698
Import fees	53	38	156	246	1 060	1 376	2 187	30 671	34 848	65 312
5124 Taxes on exports	724	32	20 450	45 547	71 509	66 121	114 160	398 312	387 643	963 117
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	163	1 233	674	1 429	5 782	7 792	9 389	10 692	11 683	16 556
Insurance services	42	194	11	21	118	167	198	289	376	590
Financial services	32	855	1	0	0	0	0	0	0	0
Telephone services	82	33	417	936	2 911	4 061	4 722	4 312	4 497	5 910
Other specific services	7	151	246	472	2 753	3 564	4 469	6 090	6 809	10 055
5127 Other taxes on internat. trade and transactions	98	74	214	404	2 349	4 616	6 089	9 281	138 394	116 043
5128 Other taxes	8	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	177	833	1 921	3 598	23 995	35 873	41 628	57 370	75 337	121 969
5210 Recurrent taxes	177	833	1 921	3 598	23 995	35 873	41 628	57 370	75 337	121 969
5211 Paid by households: motor vehicles	177	833	1 921	3 598	23 995	35 873	41 628	57 370	75 337	121 969
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	-3	-583	-1 912	-3 056	-14 983	-24 953	-34 600	-29 270	-32 182	-65 950
6000 Other taxes	**292**	**1 704**	**3 371**	**5 497**	**129 639**	**74 878**	**27 452**	**44 156**	**59 470**	**81 201**
6100 Paid solely by business	0	354	1 063	2 093	6 873	10 544	16 052	20 635	29 169	31 500
Simplified system for small taxpayers	..	354	1 063	2 093	6 873	10 544	16 052	20 635	29 169	31 500
6200 Other	292	1 351	2 308	3 404	122 766	64 334	11 399	23 521	30 301	49 702
Tax debt payments	135	24	38	293	110 721	46 131	-8 646	-1 070	6 215	5 262
Special payments	79	6	0	0	0	0	0	0	0	0
Other national level	0	12	0	0	0	0	0	0	0	0
Other provincial level	78	1 309	2 269	3 110	12 045	18 202	20 045	24 591	24 086	44 440

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
The figures exclude local government tax revenues as the data are not available (but include provincial revenues).
Heading 2000: The figures may be under-estimated as they exclude certain types of social security contributions for which data are not readily available.
Heading 5212: In ECLAC data, property tax on motor vehicles is classified in category 4000.
Heading 5300: The figures are negative as they represent general reimbursements of exports and specific taxes on goods and services.
Heading 6200: The tax debt payments from 2016 include revenue following the implementation of a new voluntary disclosure regime in July 2016 (Law 27260).
Source: Subsecretaría de Ingresos Públicos, Dirección Nacional de Investigaciones y Análisis Fiscal, Ministerio de Hacienda (Undersecretary of Public Revenue, National Direction of Research and Fiscal Analysis, Ministry of Finance).

StatLink https://stat.link/uma6rp

Table 5.3. Bahamas, details of tax revenues

Details of tax revenue

Million BSD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**505**	**965**	**1 360**	**1 277**	**1 940**	**2 118**	**2 120**	**2 486**	**2 076**	**1 832**
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**66**	**115**	**155**	**167**	**261**	**277**	**284**	**287**	**226**	**220**
2100 Employees	..	..	..	60	102	110	111	115	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	104	154	161	166	166	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	3	7	7	8	7	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	66	115	155	0	-1	-1	-1	-1	226	220
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**56**	**208**	**450**	**269**	**204**	**233**	**237**	**345**	**174**	**203**
4100 Recurrent taxes on immovable property	19	32	79	92	104	121	124	109	100	143
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	79	92	104	121	124	109	100	143
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	37	176	371	177	100	112	114	235	74	60
Stamp Tax from Imports	0	102	143	15	0	0	0	0	0	0
Stamp Tax from Exports	0	0	0	0	0	0	0	0	0	0
All Other Stamp Tax	37	74	228	162	100	112	114	235	74	60
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**386**	**620**	**737**	**780**	**1 475**	**1 608**	**1 598**	**1 854**	**1 676**	**1 408**
5100 Taxes on production, sale, transfer, etc	354	552	638	657	1 297	1 386	1 407	1 623	1 524	1 253
5110 General taxes	0	0	0	0	628	638	681	897	876	740
5111 Value added taxes	0	0	0	0	628	638	681	897	876	740
5112 Sales tax	..	..	..	..	0	0	0	0	0	0
5113 Other	..	..	..	..	0	0	0	0	0	0
5120 Taxes on specific goods and services	354	552	638	657	669	747	726	727	649	513
5121 Excises	0	0	0	188	231	289	257	242	206	176
Fuel surcharges	..	..	..	..	1	1	1	1	1	1
Other excises	..	..	..	..	230	287	255	241	205	175
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	435	507	348	263	286	270	284	224	192
5124 Taxes on exports	6	13	14	14	13	9	18	13	53	96
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	59	104	117	106	162	163	180	187	165	49
Departure tax	27	64	77	70	135	135	143	147	125	11
Gaming tax	27	20	14	10	26	27	37	40	40	38
Hotel occupancy tax	5	20	26	25	1	1	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	32	69	99	123	178	222	192	231	152	155
5210 Recurrent taxes	32	69	99	123	178	222	192	231	152	155
Motor vehicle tax	10	14	20	21	29	30	37	35	31	32
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5213 Paid in respect of other goods	22	55	78	102	149	193	155	195	122	123
Company fees and registration	0	5	5	5	0	0	0	0	0	0
International business companies	0	17	20	19	0	0	0	0	0	0
Others	22	33	54	78	149	193	155	195	122	123
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**-4**	**21**	**17**	**60**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	-4	21	17	60	0	..	..	..	..	..
Incentive acts and other refunds	-8	14	-5	11	..	..	..	..	..	..
Other taxes	4	7	22	49	..	..	..	..	..	..

.. Not available
Note: Fiscal year ending on 30th June. For example, the data for 2021 represent July 2020 to June 2021.
The data are on a cash basis.
The figures exclude local government tax revenues as the data are not available. Central government tax revenue data are preliminary for 2020 and 2021.
Heading 2000: The data are estimated for 2021.
Heading 2400: This heading includes refunds of social security contributions as reported by the National Insurance Board (NIB) before 2020.
Heading 4400: This heading includes all stamp taxes.
Heading 5111: A value added tax was enforced on 1st January 2015.
Source: The Central Bank of The Bahamas; Ministry of Finance of The Bahamas; National Insurance Board of The Bahamas; Centro Interamericano de Administraciones Tributarias (Inter-American Center of Tax Administrations).

StatLink https://stat.link/74x8ao

Table 5.4. Barbados, details of tax revenues

Details of tax revenue

Million BBD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**1 026**	**1 892**	**2 824**	**2 736**	**3 027**	**3 280**	**3 434**	**3 442**	**2 982**	**3 241**
1000 Taxes on income, profits and capital gains	**250**	**599**	**947**	**766**	**802**	**783**	**921**	**823**	**976**	**897**
1100 Of individuals	140	293	335	395	492	463	482	455	308	385
1110 On income and profits	140	293	335	395	492	463	482	455	308	385
Personal income tax	140	293	335	395	488	463	482	455	308	385
Consolidation tax	0	0	0	0	3	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	95	269	521	294	248	275	355	309	613	451
1210 On profits	95	269	521	294	248	275	355	309	613	451
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	91	76	63	45	83	59	55	61
2000 Social security contributions	**134**	**295**	**487**	**565**	**532**	**624**	**621**	**671**	**595**	**595**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	134	295	487	565	532	624	621	671	595	595
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**147**	**108**	**125**	**130**	**145**	**148**	**172**	**226**	**189**	**219**
4100 Recurrent taxes on immovable property	46	95	103	118	135	138	161	215	182	205
Property tax	46	95	103	118	135	138	161	215	182	205
Municipal solid waste tax	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	101	13	22	12	9	11	11	11	8	13
Stamp duties	101	13	22	12	9	11	11	11	8	13
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**495**	**889**	**1 265**	**1 276**	**1 547**	**1 726**	**1 719**	**1 723**	**1 223**	**1 531**
5100 Taxes on production, sale, transfer, etc	424	788	1 151	1 105	1 423	1 610	1 599	1 607	1 171	1 459
5110 General taxes	197	492	790	768	920	1 039	990	967	706	885
5111 Value added taxes	0	492	790	768	890	887	941	967	706	885
5112 Sales tax	197	0	0	0	29	152	49	0	0	0
Social responsibility levy	0	0	..	..	29	152	49	0	..	..
Consumption tax	197	0	..	..	0	0	0	0	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	227	296	362	337	503	570	608	640	465	575
5121 Excises	91	175	164	146	226	303	271	251	154	212
Excises	0	160	164	146	226	303	271	251	154	212
Levies	91	15	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	118	121	197	191	245	219	282	314	256	291
Import duties	118	121	197	191	245	219	214	232	192	221
Fuel tax	0	0	0	0	0	0	69	82	64	70
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	17	1	0	0	33	49	55	76	55	71
Hotel and restaurant tax	17	1	..	..	0	0	0	0	0	0
Banks and other asset tax	0	0	..	..	33	49	45	47	46	46
Room rate levy	0	0	..	..	0	0	10	28	10	25
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5200 Taxes on use of goods and to perform activities	71	101	114	171	124	116	121	115	52	72
5210 Recurrent taxes	71	101	114	171	124	116	121	115	52	72
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	71	101	114	171	124	116	121	115	52	72
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March, except for social security contributions which use calendar year. For example, the data for 2021 represent April 2021 to March 2022.

The data are on a cash basis, except for social security contributions which are on an accrual basis.

The figures exclude local government tax revenues as the data are not available. Central government tax revenue data are preliminary for 2021.

Heading 1300: This heading includes withholding taxes levied on both individuals and corporate entities.

Heading 2000: Social security contributions refer to contribution income of National Insurance Scheme. The value for 2021 is the government projection under the best estimate scenario in the 17th Actuarial Review of the National Insurance Fund.

Heading 5213: This heading includes miscellaneous indirect taxes levied on a recurrent basis such as revenues from various licences.

Source: The Central Bank of Barbados; National Insurance Board of Barbados.

StatLink https://stat.link/qt6g7l

Table 5.5. Belize, details of tax revenues

Details of tax revenue

Million BZD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**178**	**318**	**652**	**740**	**1 005**	**1 054**	**1 129**	**1 153**	**770**	**1 172**
1000 Taxes on income, profits and capital gains	**37**	**76**	**180**	**248**	**261**	**269**	**286**	**291**	**184**	**254**
1100 Of individuals	21	19	45	52	88	93	101	105	73	105
1110 On income and profits	21	19	45	52	88	93	101	105	73	105
Income tax (PAYE)	20	19	45	52	88	93	101	105	73	105
Income tax on individuals	1	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	12	51	127	189	162	166	173	174	104	140
Income tax (companies)	12	1	11	51	0	0	3	3	1	1
Income tax (business tax)	0	51	115	138	162	166	170	171	103	139
Income tax (supplemental petroleum tax)	0	0	0	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	9	7	11	10	12	12	8	9
Income tax (arrears)	4	3	5	1	2	2	3	2	1	2
Income tax (withholding)	0	3	4	6	9	8	10	10	6	7
2000 Social security contributions	**10**	**18**	**53**	**60**	**80**	**83**	**87**	**100**	**110**	**117**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	10	18	53	60	80	83	87	100	110	117
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**34**	**13**	**31**	**23**	**31**	**32**	**49**	**39**	**25**	**54**
4100 Recurrent taxes on immovable property	1	2	7	7	7	6	6	7	5	8
4110 Households	1	2	7	7	7	6	6	7	5	8
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	0	0	0	0	0	0	0	0	0
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	33	11	24	16	25	26	44	32	20	46
Stamp duties on customs	28	0	0	0	0	0	0	0	0	0
Stamp duties (other departments)	5	11	24	16	25	26	44	14	2	5
Stamp duties (land transactions)	0	0	0	0	0	0	0	18	18	41
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**97**	**211**	**389**	**409**	**633**	**670**	**707**	**723**	**450**	**746**
5100 Taxes on production, sale, transfer, etc.	94	207	380	400	630	662	696	712	444	739
5110 General taxes	0	82	175	199	292	292	317	323	197	326
5111 Value added taxes	0	0	174	199	292	292	317	323	197	326
5112 Sales tax	..	82	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	94	125	205	200	338	369	379	389	247	413
5121 Excises	35	47	72	31	159	187	193	194	127	210
Revenue replacement duty	18	39	49	7	1	1	1	1	1	1
Excise duties	17	8	22	22	157	186	191	192	124	207
Excise on locally refined petroleum products	0	0	0	0	0	0	1	0	3	2
Excise on locally extracted crude oil	0	0	0	1	1	1	1	1	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50	64	113	144	154	139	139	137	84	153
Import duties	50	64	92	123	123	98	98	95	57	108
Environmental tax	0	0	21	21	31	40	41	42	27	46
Imports into EPZs	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	2	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5127 Other taxes on internat. trade and transactions	8	14	21	25	24	43	47	59	34	50
Goods in transit - administration charge	3	1	1	1	1	1	1	1	1	1
Goods in transit - social fee	0	5	6	8	10	17	23	22	14	19
Taxes on foreign currency transactions	6	8	14	16	13	25	23	35	19	29
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	3	4	8	9	3	9	11	11	6	7
5210 Recurrent taxes	3	4	8	9	3	9	11	11	6	7
5211 Paid by households: motor vehicles	2	3	6	3	0	5	5	5	4	5
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	1	3	6	3	4	6	5	2	2
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available
Note: Year ending 31st March. For example, the data for 2021 represent April 2021 to March 2022.
The data are on a cash basis.
The tax revenue data for 2021 represent the government revised estimates for the 2021/22 fiscal year reported in the Approved Estimates of Revenue and Expenditure for Fiscal Year 2022/2023. Social security contributions are preliminary for 2021.
Heading 2000: Social security contributions refer to total contributions to the Social Security Fund excluding government contributions to the National Health Insurance (NHI) fund. The government contributions are government subsidies to the social security system and hence are not considered as tax revenues according to the OECD classification described in the Interpretative Guide.
Heading 4400: This heading includes all stamp duties.
Source: Ministry of Finance of Belize; Social Security Board Belize.

StatLink https://stat.link/85l27j

Table 5.6. Bolivia, details of tax revenues

Details of tax revenue

Million BOB

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**1 005**	**9 151**	**20 423**	**31 549**	**65 492**	**67 072**	**69 535**	**69 785**	**56 088**	**63 203**
1000 Taxes on income, profits and capital gains	**68**	**1 209**	**3 433**	**6 294**	**10 876**	**10 152**	**10 591**	**11 356**	**7 402**	**7 644**
1100 Of individuals	68	214	217	263	496	502	525	518	470	457
1110 On income and profits	68	214	217	263	496	502	525	518	470	457
Value added supplementary scheme	62	161	195	237	442	441	475	464	426	423
Fiscal notes on value added supplementary scheme	6	52	23	26	55	61	50	53	44	33
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	995	3 215	6 031	10 379	9 650	10 066	10 838	6 931	7 187
1210 On profits	..	995	3 215	6 031	10 379	9 650	10 066	10 838	6 931	7 187
Corporate tax	..	804	2 922	5 089	8 638	8 655	9 165	9 724	6 465	6 986
Fiscal notes on corporate tax	..	191	293	942	1 742	995	901	1 115	467	201
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**0**	**666**	**1 109**	**5 265**	**14 828**	**15 915**	**16 767**	**17 500**	**16 494**	**16 814**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	666	1 109	5 265	14 828	15 915	16 767	17 500	16 494	16 814
2410 On a payroll basis	..	666	1 109	5 265	14 828	15 915	16 767	17 500	16 494	16 814
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**1**	**3**	**334**	**367**	**455**	**492**	**543**	**522**	**421**	**743**
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	241
4210 Individual	..	..	..	..	..	..	..	..	..	241
4220 Corporate	..	..	..	..	..	..	..	..	..	0
4300 Estate, inheritance and gift taxes	1	3	11	20	15	1	0	0	0	0
4310 Estate and inheritance taxes	1	3	11	20	15	1	0	0	..	..
4320 Gift taxes	0	0	0	0	0	0	0	0	..	..
4400 Taxes on financial and capital transactions	0	0	324	347	439	491	543	522	421	502
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**907**	**6 656**	**14 261**	**17 791**	**33 441**	**34 022**	**35 215**	**34 187**	**25 866**	**32 190**
5100 Taxes on production, sale, transfer, etc.	907	6 656	14 261	17 791	33 441	34 022	35 215	34 187	25 866	32 190
5110 General taxes	584	3 953	9 568	12 541	24 327	24 591	25 615	25 405	19 124	24 307
5111 Value added taxes	432	2 949	7 487	10 259	19 902	20 199	20 977	20 391	15 146	19 237
VAT (internal market)	178	1 204	3 001	4 100	10 318	9 910	10 155	10 000	7 692	9 452
VAT (imports)	178	1 445	3 734	5 193	8 458	9 154	9 387	8 594	6 522	7 950
VAT fiscal notes (internal market)	56	223	654	581	622	439	411	271	336	417
VAT fiscal notes (imports)	20	76	99	385	504	696	1 024	1 526	596	1 418
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	151	1 005	2 081	2 282	4 425	4 392	4 638	5 014	3 978	5 070
Transactions tax	136	943	1 905	2 174	4 386	4 323	4 547	4 652	3 446	4 309
Fiscal note on transactions tax	15	62	176	107	39	69	92	362	531	761
5120 Taxes on specific goods and services	324	2 702	4 693	5 250	9 114	9 430	9 600	8 782	6 742	7 883
5121 Excises	118	2 047	3 546	3 658	6 040	6 032	6 191	5 187	4 563	4 820
Excises (internal market)	61	244	598	933	1 687	1 450	1 649	1 456	1 225	1 359
Excises (Imports)	22	298	485	379	917	953	1 091	785	561	699
Special tax on hydrocarbons and derivatives	0	1 348	2 073	1 070	2 695	3 105	3 076	1 911	1 697	1 977
Fiscal notes on excises	35	118	119	155	103	442	272	442	315	328
Fiscal notes on special tax on hydrocarb. and deriv.	0	40	271	1 121	638	82	103	594	765	456
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	204	640	1 114	1 545	2 893	3 198	3 185	3 376	2 091	3 004
Customs and import duties	163	616	1 079	1 504	2 786	3 043	2 937	2 976	1 998	2 567
Fiscal notes on customs and import duties	41	24	34	41	107	155	248	399	93	437
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	2	15	33	47	175	200	224	218	89	60
Air departure tax	2	15	33	47	116	122	128	130	42	30
Tax on gambling	0	0	0	0	59	78	96	88	47	30
5127 Other taxes on internat. trade and transactions	0	0	0	0	6	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**30**	**617**	**1 286**	**1 832**	**5 893**	**6 491**	**6 419**	**6 220**	**5 905**	**5 812**
6100 Paid solely by business	4	6	8	12	35	30	33	36	25	29
Simplified tax regime	3	6	8	12	35	30	33	36	25	29
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	26	611	1 278	1 819	5 858	6 461	6 386	6 184	5 880	5 783
Municipal taxes	0	575	961	1 381	3 073	3 737	3 561	3 203	2 715	2 815
Other taxes	20	35	279	422	2 696	2 685	2 784	2 866	3 107	2 923
Fiscal notes on other taxes	3	0	31	3	63	8	9	88	32	11
Unified agricultural regime	2	1	7	14	27	31	32	28	27	34

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
The figures exclude local government tax revenues for the period 1990-1993 as the data are not available. Central government tax revenue data are preliminary for 2021. Local government tax revenue data and social security contributions are preliminary for 2019-2021.
Heading 1210: Corporate tax under heading 1210 includes revenues from IUE (corporate tax), IUE-RE (corporate tax remittances) and IUM (mining profits). Fiscal notes on corporate tax include fiscal notes on IUE and IUM.
Heading 2000: The figures include social security contributions to Bolivia's pension system and healthcare related funds. Contributions to the pension system between 1997 and 2009 are excluded because Bolivia's pension system was private during this period.
Heading 4210: This heading includes the tax on large fortunes (IGF) under heading 4210 in this edition. This tax is levied on net wealth of natural persons and was introduced in 2020.
Heading 5113: This heading includes IT (transactions tax), its fiscal notes as well as the Special Integrated System of Transition for Entrepreneurs (SIETE-RG).
Heading 5127: This heading includes IVME (tax on the sales of foreign currency).
Heading 6200: Other taxes include revenues from "conceptos varios" (miscellaneous concepts), programa transitorio (transitional programme) and otros ingresos en efectivo (other cash revenue). Fiscal notes on other taxes include fiscal notes on "conceptos varios".
Source: Ministerio de Economía y Finanzas Públicas de Bolivia (Ministry of Economy and Public Finance of Bolivia); Servicio de Impuestos Nacionales (National Tax Service); Aduana Nacional de Bolivia (National Customs of Bolivia); Caja Nacional de Salud (National Health Fund).

StatLink https://stat.link/t9s3u8

Table 5.7. Brazil, details of tax revenues

Details of tax revenue

Million BRL

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**3**	**352 456**	**892 002**	**1 233 226**	**1 982 090**	**2 089 578**	**2 240 309**	**2 359 449**	**2 317 310**	**2 903 373**
1000 Taxes on income, profits and capital gains	**1**	**68 667**	**193 054**	**258 738**	**453 169**	**458 646**	**490 734**	**537 894**	**525 627**	**695 984**
1100 Of individuals	0	3 406	60 336	87 828	161 875	177 710	196 255	221 730	225 912	256 343
1110 On income and profits	0	3 406	60 336	87 828	161 875	177 710	196 255	221 730	225 912	256 343
Withholding income tax (IRRF)	0	0	47 631	71 579	133 590	147 206	163 742	184 030	186 211	202 555
Other personal income taxes	0	3 406	12 706	16 248	28 284	30 504	32 513	37 700	39 701	53 788
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	99 062	128 255	197 941	184 501	194 814	207 505	200 032	322 527
1210 On profits	0	25 430	99 062	128 255	197 941	184 501	194 814	207 505	200 032	322 527
Corporate income tax	0	16 680	65 767	82 474	131 181	113 815	119 063	127 130	122 679	210 058
Social contribution on net profits (CSLL)	0	8 750	33 295	45 780	66 760	70 686	75 751	80 374	77 352	112 469
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	33 656	42 656	93 353	96 434	99 666	108 659	99 684	117 114
Withholding tax on non-resident income (remittances abroad)	..	..	7 868	11 537	24 892	27 270	35 331	39 293	39 602	44 428
Withholding tax on capital income	..	..	21 384	24 887	59 404	59 470	53 585	57 184	48 346	55 576
Withholding tax on other income	..	..	4 404	6 232	9 057	9 694	10 749	12 182	11 736	17 110
2000 Social security contributions	**1**	**83 469**	**214 508**	**316 530**	**537 040**	**565 982**	**584 640**	**616 961**	**610 312**	**693 825**
2100 Employees	..	..	51 984	75 509	124 831	131 697	139 610	147 749	151 462	..
2110 On a payroll basis	..	..	51 984	75 509	124 831	131 697	139 610	147 749	151 462	..
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	..
2200 Employers	0	18 709	161 934	240 280	395 678	414 399	429 838	457 463	447 791	137 227
2210 On a payroll basis	0	18 709	161 934	240 280	395 678	414 399	429 838	457 463	447 791	137 227
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1	64 760	590	741	16 531	19 885	15 192	11 749	11 059	556 597
2410 On a payroll basis	1	64 760	590	741	16 531	19 885	15 192	11 749	11 059	556 597
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**5 437**	**13 985**	**21 348**	**38 629**	**39 824**	**42 223**	**42 907**	**40 397**	**46 936**
Payroll-based contribution to education	0	2 791	7 089	11 049	19 473	20 010	21 979	21 977	21 086	23 833
"S" System contributions	0	2 646	6 592	9 925	18 428	19 075	19 820	20 549	18 970	23 103
Other payroll taxes	0	0	304	374	728	739	423	381	340	0
4000 Taxes on property	**0**	**23 524**	**61 870**	**53 495**	**87 227**	**93 013**	**101 560**	**112 641**	**92 120**	**140 473**
4100 Recurrent taxes on immovable property	0	4 753	13 140	18 367	36 467	40 864	46 187	50 386	47 830	58 283
Tax on rural land property (ITR)	0	234	317	485	1 126	1 273	1 419	1 630	1 761	2 167
Tax on urban land property (IPTU)	0	4 519	12 822	17 882	35 340	39 591	44 769	48 756	46 069	56 116
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	329	1 207	2 518	7 345	7 178	7 330	8 582	8 521	12 396
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	18 442	47 523	32 610	43 415	44 971	48 042	53 673	35 769	69 794
Tax on financial operations (IOF)	0	3 096	7 818	26 571	33 645	34 660	36 615	40 945	21 949	49 024
Tax on real estate property transfers (ITBI)	0	950	3 383	6 050	9 770	10 288	11 424	12 762	13 820	20 770
Other	0	14 396	36 323	-12	0	23	3	-34	-1	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**2**	**169 181**	**406 743**	**582 636**	**865 209**	**931 250**	**1 020 889**	**1 049 044**	**1 048 861**	**1 297 895**
5100 Taxes on production, sale, transfer, etc	2	163 887	388 675	555 871	817 727	883 236	968 500	997 182	994 066	1 245 846
5110 General taxes	1	136 743	335 395	484 000	726 042	785 204	854 955	881 936	872 412	1 092 245
5111 Value added taxes	1	82 279	187 190	268 117	413 787	443 775	479 310	507 053	522 690	658 997
Tax on the circulation of goods and services (ICMS)	1	82 279	187 190	268 117	413 787	443 775	479 310	507 053	522 690	658 997
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	54 464	148 205	215 883	312 255	341 429	375 644	374 883	349 722	433 248
Contribution to COFINS	0	38 707	100 946	140 939	201 517	221 670	244 287	237 372	218 602	269 705
Contribution to PIS	0	8 339	21 813	30 714	44 797	49 380	54 461	51 390	46 626	57 614
Contribution to PASEP	0	1 312	4 049	9 880	10 026	11 395	12 066	12 626	14 686	16 871
Tax on general services (ISS)	0	6 106	20 673	33 696	55 088	58 062	63 792	72 428	68 688	89 059
Others	0	0	723	656	826	922	1 038	1 067	1 119	0
5120 Taxes on specific goods and services	0	27 144	53 280	71 870	91 685	98 032	113 546	115 246	121 654	153 601

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5121 Excises	0	18 699	39 241	48 254	55 489	60 864	67 121	65 626	68 467	83 980
Vehicles	..	..	5 238	5 787	3 299	4 467	5 713	5 639	3 446	3 447
Beverages	..	..	2 595	2 431	2 684	2 944	2 768	3 641	2 985	2 687
Tobacco	..	..	2 806	3 704	5 718	5 210	5 208	5 559	5 975	5 577
Fuels	..	..	7 943	7 759	6 001	5 821	3 928	2 776	1 986	1 924
Other excises	..	..	20 660	28 573	37 787	42 422	49 504	48 011	54 075	70 345
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	8 445	12 157	21 072	31 308	32 284	40 575	42 842	45 671	61 876
5124 Taxes on exports	0	0	61	47	139	66	129	91	51	160
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1 017	1 286	1 809	1 807	1 623	1 561	1 565	0
Contribution on revenues of telecom companies	..	..	935	1 186	1 608	1 610	1 440	1 392	1 357	..
Contribution on billing of IT companies	..	..	80	100	200	196	182	168	208	..
Other taxes on specific services	..	..	1	1	0	1	1	1	0	..
5127 Other taxes on internat. trade and transactions	0	0	805	1 212	2 940	3 011	4 097	5 127	5 900	7 585
CIDE on remittances abroad	..	..	805	1 212	2 940	3 011	4 097	5 127	5 900	7 585
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	5 294	18 068	26 765	47 481	48 014	52 389	51 862	54 795	52 049
5210 Recurrent taxes	0	5 294	16 687	24 417	44 740	45 152	48 668	48 632	49 587	52 049
5211 Paid by households: motor vehicles	0	5 294	16 523	24 197	43 259	43 737	45 432	47 169	48 351	52 049
Motor vehicle property tax (IPVA)	0	5 294	14 627	21 367	39 016	40 436	43 120	46 141	48 178	52 036
Contributions to DPVAT	0	0	1 896	2 830	4 243	3 302	2 312	1 027	173	13
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	164	220	1 481	1 415	3 235	1 463	1 235	0
CONDECINE	..	..	39	49	1 225	1 133	1 084	1 061	885	..
Others	..	..	125	170	256	281	2 151	402	350	..
5220 Non-recurrent taxes	0	0	1 381	2 349	2 741	2 862	3 722	3 231	5 208	0
AFRMM	..	..	1 381	2 349	2 741	2 862	3 722	3 231	5 208	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**2 178**	**1 843**	**480**	**817**	**864**	**263**	**1**	**-7**	**28 262**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	0	2 178	1 843	480	817	864	263	1	-7	28 262

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Data in 2020 have been updated with detailed information from Carga Tributária no Brasil by the Secretaria da Receita Federal do Brasil. Data for 2021 are sourced from latest reports of Secretaria do Tesouro Nacional and may be adjusted next year.
Heading 2000: Social security contributions include contributions to the General Social Security Regime (RGPS), contributions to the Own Social Security Schemes (RPPS), contributions to the Severance Indemnity Fund (FGTS) and contributions to the health fund for military police and fire department.
Heading 4400: This heading includes in this edition the tax on real estate property transfers (ITBI) levied by state governments between 2010 and 2021.
Heading 5113: Contributions to PASEP are included in contributions to PIS before 2000 as they cannot be distinguished.
Heading 5121: Contribution to the Funding of the Public Lighting Service (COSIP) under state governments has been added between 2010 and 2021 and classified under heading 5121 in this edition. COSIP is levied monthly on consumers of electricity and the amount is based on energy consumption.
Heading 5123: This heading includes tax on exports before 2002.
Heading 6200: Revenues related to Policy Power and Services Fees have been removed in this edition as they are considered non-tax revenues according to the OECD Interpretative Guide.
Source: Secretaria da Receita Federal do Brasil, Ministério da Economia (Special Department of Federal Revenue of Brazil under Ministry of Economy); Secretaria do Tesouro Nacional, Ministério da Economia (National Treasury Secretariat under Ministry of Economy).

StatLink https://stat.link/nj2vhw

Table 5.8. Chile, details of tax revenues

Details of tax revenue

Million CLP

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**1 777 218**	**7 901 998**	**20 598 963**	**21 845 693**	**34 129 982**	**36 262 036**	**40 314 703**	**41 025 508**	**38 817 226**	**53 391 067**
1000 Taxes on income, profits and capital gains	**412 974**	**1 841 630**	**9 412 056**	**8 329 060**	**11 445 244**	**12 516 154**	**14 418 859**	**14 283 183**	**12 540 342**	**20 456 920**
1100 Of individuals	99 154	604 100	989 348	1 492 837	2 990 653	3 500 023	2 701 416	2 937 532	3 976 009	5 780 432
Second category tax	65 552	490 980	993 129	1 449 099	2 458 249	2 585 694	2 848 205	3 015 794	3 051 177	3 442 651
Global complementary tax	33 603	113 120	-3 781	43 738	-213 365	50 495	-146 789	-78 261	132 551	620 904
Others	0	0	0	0	745 769	863 834	0	0	792 281	1 716 877
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	6 054 487	4 448 745	7 147 331	7 658 420	8 920 497	9 597 472	9 429 787	9 145 873
First category tax	200 891	815 747	5 084 996	3 913 870	6 688 868	7 049 471	7 836 379	8 880 080	8 745 612	8 360 928
Surtax on state owned enterprises	16 074	47 634	113 334	194 203	88 362	193 058	184 442	122 054	203 416	249 073
Mining tax	0	0	835 452	298 558	106 560	101 970	184 382	277 861	267 544	393 548
Other	2 621	19 516	20 705	42 114	263 541	313 921	715 293	317 477	213 216	142 323
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2 368 221	2 387 478	1 307 260	1 357 711	2 796 947	1 748 179	-865 454	5 530 616
Additional tax	59 082	350 301	1 462 715	1 414 057	1 331 564	1 453 577	2 127 948	1 902 585	2 063 149	2 534 906
Other	35 151	4 332	905 507	973 421	-24 304	-95 865	668 998	-154 406	-2 928 603	2 995 710
2000 Social security contributions	**159 559**	**576 758**	**1 148 647**	**1 493 987**	**2 441 419**	**2 627 558**	**2 786 173**	**2 994 906**	**3 104 866**	**2 815 090**
2100 Employees	154 021	553 937	1 098 620	1 433 159	2 373 777	2 553 916	2 703 261	2 894 725	2 994 036	2 686 021
2110 On a payroll basis	154 021	553 937	1 098 620	1 433 159	2 373 777	2 553 916	2 703 261	2 894 725	2 994 036	2 686 021
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	5 538	22 821	50 027	60 828	67 642	73 643	82 912	100 181	110 830	129 068
2210 On a payroll basis	5 538	22 821	50 027	60 828	67 642	73 643	82 912	100 181	110 830	129 068
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**109 319**	**554 037**	**1 013 571**	**898 607**	**1 731 723**	**1 969 157**	**2 086 866**	**2 242 561**	**2 071 921**	**2 557 021**
4100 Recurrent taxes on immovable property	59 968	302 244	496 311	662 368	1 171 399	1 248 136	1 373 495	1 507 182	1 562 317	1 674 375
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	28 501	39 338	100 490	202 376	125 649	62 824	155 433	291 830
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	488 759	196 901	459 834	518 645	587 721	672 555	354 171	590 816
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**1 118 722**	**5 041 769**	**9 023 666**	**11 185 156**	**18 629 617**	**19 863 420**	**21 470 498**	**21 755 381**	**21 275 113**	**28 347 621**
5100 Taxes on production, sale, transfer, etc	1 074 009	4 789 827	8 578 636	10 532 904	17 449 222	18 599 503	19 953 036	20 167 012	19 614 250	26 622 905
5110 General taxes	664 421	3 306 350	6 781 501	8 399 926	14 073 050	15 069 540	16 211 646	16 348 944	15 963 032	22 785 935
5111 Value added taxes	664 421	3 306 350	6 781 501	8 399 926	14 073 050	15 069 540	16 211 646	16 348 944	15 963 032	22 785 935
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	409 588	1 483 477	1 797 135	2 132 978	3 376 172	3 529 963	3 741 389	3 818 068	3 651 218	3 836 970
5121 Excises	166 050	816 160	1 299 844	1 561 205	2 568 863	2 682 659	2 796 033	2 862 327	2 900 245	2 800 387
Cigarettes and tobacco	60 604	283 275	455 595	647 637	1 009 034	978 696	981 456	973 335	1 021 917	1 201 968
Gasoline and diesel	105 445	532 885	844 249	913 568	1 502 039	1 629 561	1 727 392	1 811 132	1 799 846	1 507 872
Oil stabilisation fund	0	0	0	0	0	0	0	0	0	0
Fisheries Law Extraction Rights	0	0	0	0	9 998	11 749	19 623	17 662	33 104	8 967
Additional tax on new motor vehicles	0	0	0	0	47 792	62 654	67 561	60 197	45 379	81 579
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	300 416	267 331	308 871	321 156	347 555	331 846	294 204	468 128
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	21 052	118 746	196 875	304 442	498 438	526 147	597 802	623 895	456 768	568 456
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	44 714	251 942	445 030	652 252	1 180 395	1 263 917	1 517 462	1 588 369	1 660 863	1 724 716
5210 Recurrent taxes	44 714	251 942	445 030	652 252	1 180 395	1 263 917	1 402 110	1 461 686	1 503 269	1 601 837
Motor vehicles	24 469	93 880	155 158	218 219	434 137	482 916	539 918	592 327	585 116	660 240
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	20 245	158 062	289 872	434 033	746 258	781 001	862 192	869 359	918 153	941 597
Municipal permits	18 401	136 138	263 996	396 944	692 974	727 246	806 734	813 159	862 199	880 508
Mining patents	3 374	34 730	25 184	36 213	51 641	52 254	53 854	54 696	54 932	59 801
Other	-1 530	-12 806	692	876	1 643	1 501	1 604	1 504	1 023	1 287
5220 Non-recurrent taxes	0	0	0	0	0	0	115 352	126 683	157 594	122 880
Tax on polluting fixed sources	..	..	..	..	..	..	115 352	126 683	157 594	122 880
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**-23 356**	**-112 195**	**1 023**	**-61 117**	**-118 021**	**-714 253**	**-447 692**	**-250 523**	**-175 017**	**-785 585**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	1 023	-61 117	-118 021	-714 253	-447 692	-250 523	-175 017	-785 585

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Heading 5121: In ECLAC data, figures from the Oil Prices Stabilisation Fund (FEPP) are considered as non-tax revenues.
Source: Servicio de Impuestos Internos (Chile's Tax Service).

StatLink https://stat.link/du98sp

Table 5.9. Colombia, details of tax revenues

Details of tax revenue

Million COP

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**2 579 426**	**30 598 630**	**82 697 457**	**98 455 335**	**164 800 001**	**174 735 823**	**190 299 911**	**209 071 314**	**187 664 589**	**229 480 845**
1000 Taxes on income, profits and capital gains	**771 694**	**7 103 525**	**24 010 404**	**26 218 852**	**54 326 726**	**57 615 236**	**64 043 928**	**67 519 599**	**61 812 525**	**73 222 876**
1100 Of individuals	47 210	1 499 345	4 751 580	5 192 384	9 849 137	10 400 869	12 259 043	14 233 704	14 469 873	15 487 129
1110 On income and profits	47 210	1 499 345	4 751 580	5 192 384	9 849 137	10 400 869	12 259 043	14 233 704	14 469 873	15 487 129
Income tax	47 210	1 499 345	4 751 580	5 192 384	9 849 137	10 400 869	12 259 043	14 227 156	14 434 275	15 416 784
Simple tax regime	0	0	0	0	0	0	0	6 549	35 598	70 344
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	18 427 899	20 405 209	42 470 371	45 004 215	48 647 518	50 287 051	43 240 197	54 190 162
1210 On profits	359 758	5 119 828	18 427 899	20 405 209	42 470 371	45 004 215	48 647 518	50 287 051	43 240 197	54 190 162
Income tax	359 758	5 119 828	18 427 899	20 405 209	28 359 637	40 158 025	48 514 795	50 171 185	43 113 857	53 996 654
Pro Equity Income Tax - CREE	0	0	0	0	14 110 734	4 846 190	132 723	99 798	39 871	28 428
Simple tax regime	0	0	0	0	0	0	0	16 068	86 469	165 079
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	830 925	621 258	2 007 217	2 210 151	3 137 367	2 998 844	4 102 455	3 545 586
Income tax	364 726	484 352	830 925	621 258	2 007 217	2 210 151	3 137 367	2 998 844	4 102 455	3 545 586
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**203 596**	**4 989 000**	**9 694 000**	**11 478 085**	**15 443 016**	**13 351 711**	**18 192 049**	**19 875 398**	**18 615 408**	**22 844 403**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	203 596	4 989 000	9 694 000	11 478 085	15 443 016	13 351 711	18 192 049	19 875 398	18 615 408	22 844 403
2410 On a payroll basis	203 596	4 989 000	9 694 000	11 478 085	15 443 016	13 351 711	18 192 049	19 875 398	18 615 408	22 844 403
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**1 286 803**	**2 798 906**	**4 022 503**	**2 998 237**	**3 200 238**	**3 461 352**	**3 604 071**	**3 670 490**	**3 927 070**
4000 Taxes on property	**56 160**	**2 027 654**	**6 459 259**	**8 535 238**	**18 090 331**	**17 950 494**	**15 265 472**	**18 984 414**	**18 167 358**	**20 048 796**
4100 Recurrent taxes on immovable property	56 160	991 070	2 298 829	3 338 935	6 571 134	7 310 244	7 981 989	8 743 115	9 109 598	9 039 961
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	2 298 829	3 338 935	6 571 134	7 310 244	7 981 989	8 743 115	9 109 598	9 039 961
4200 Recurrent taxes on net wealth	0	0	1 170 908	1 970 530	4 440 142	3 868 595	467 925	923 255	957 137	1 032 058
4210 Individual	..	..	1 170 908	1 970 530	4 440 142	3 868 595	467 925	923 255	957 137	1 032 058
4220 Corporate	..	..	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	1 036 584	2 989 522	3 225 773	7 079 055	6 771 655	6 815 558	8 190 516	7 476 295	9 831 204
4500 Non-recurrent taxes	0	0	0	0	0	0	0	1 127 528	624 327	145 573
4510 On net wealth	..	..	..	..	..	..	..	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	1 127 528	624 327	145 573
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**1 388 653**	**14 180 450**	**36 766 741**	**44 411 642**	**66 962 420**	**75 381 123**	**81 408 789**	**89 797 927**	**77 752 543**	**99 265 361**
5100 Taxes on production, sale, transfer, etc	1 388 653	14 048 655	36 447 297	44 038 074	65 786 951	74 003 567	79 935 336	88 064 087	75 960 351	97 222 272
5110 General taxes	672 368	9 585 866	26 910 512	33 333 802	49 355 123	58 565 799	64 316 019	71 235 138	62 866 653	80 101 256
5111 Value added taxes	583 078	8 445 776	23 377 821	28 811 682	41 878 886	50 619 849	55 879 110	61 936 282	53 912 648	69 883 378
5112 Sales tax	89 290	1 140 090	3 532 691	4 522 121	7 476 238	7 945 950	8 436 909	9 298 856	8 954 004	10 217 878
Industry and commerce tax (State)	89 290	1 140 090	3 532 691	4 522 121	7 476 238	7 945 950	8 436 909	9 298 856	8 954 004	10 217 878
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	4 462 789	9 536 785	10 704 271	16 431 827	15 437 768	15 619 317	16 828 948	13 093 698	17 121 016

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5121 Excises	404 699	2 718 692	5 276 999	6 052 273	12 318 641	11 616 844	12 061 132	12 995 955	10 159 930	12 906 426
Oil	141 270	833 004	1 211 511	1 418 766	3 335 157	1 352 793	1 517 546	1 585 141	1 205 806	1 732 540
Tobacco (State)	52 898	213 412	330 016	390 472	595 476	887 534	1 145 879	1 278 561	1 239 269	1 451 431
Beer (State)	85 722	471 135	1 203 838	1 432 453	2 549 949	2 572 771	2 637 674	2 611 466	2 243 811	2 723 800
Liquors (State)	124 808	520 394	834 390	929 328	1 574 864	1 907 802	1 800 605	2 146 818	1 675 472	2 503 248
Restaurant, vehicles sale and mobile telephony	0	0	0	0	1 700 069	1 948 718	2 047 419	2 208 669	1 226 863	1 279 312
Carbon	0	0	0	0	0	474 596	288 373	436 914	281 911	330 567
Plastic bags	0	0	0	0	0	6 546	28 099	37 331	43 777	48 079
Medicinal cannabis	0	0	0	0	0	10	3	145	972	993
Diesel surcharge	0	85 716	388 091	500 405	590 233	546 243	579 613	599 600	505 000	570 600
Petrol surcharge	0	595 031	1 309 154	1 380 848	1 972 893	1 919 830	2 015 922	2 091 310	1 737 050	2 265 855
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	311 586	1 744 097	4 259 786	4 651 999	4 113 187	3 820 924	3 558 185	3 832 994	2 933 768	4 214 590
Custom duties	180 989	1 744 097	4 259 786	4 651 999	4 113 187	3 820 924	3 558 185	3 832 994	2 933 768	4 214 590
Imports surcharge	130 597	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	131 795	319 444	373 568	1 175 469	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090
5210 Recurrent taxes	..	131 795	319 444	373 568	1 175 469	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090
5211 Paid by households: motor vehicles	..	131 795	319 444	373 568	1 175 469	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090
Tax on motor vehicle ownership	..	131 795	319 444	373 568	1 175 469	1 377 556	1 473 453	1 733 840	1 792 192	2 043 090
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**159 323**	**1 011 197**	**2 968 147**	**3 789 014**	**6 979 271**	**7 237 021**	**7 928 320**	**9 289 906**	**7 646 264**	**10 172 339**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 011 197	2 968 147	3 789 014	6 979 271	7 237 021	7 928 320	9 289 906	7 646 264	10 172 339
Stamp tax	0	401 497	759 787	357 160	97 492	75 493	79 868	85 799	41 373	83 115
Other	78 306	79 287	86 297	126 602	357 863	403 473	461 160	533 852	245 541	423 822
Other (sub-national)	81 017	530 413	2 122 062	3 305 252	6 523 916	6 758 055	7 387 293	8 670 255	7 359 350	9 665 402

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Includes the reported consolidated revenues of the territorial entities (departments and municipalities).
Heading 1000: The income tax figures in 2021 under headings 1100, 1200 and 1300 are estimated.
Heading 2000: Before 2013, social security contributions did not include all the contributions entering FOSYGA (Solidarity and Guarantee Fund). Only the portion of the contributions used to finance the subsidised regime (up to 1.5 pp of the 12.5% of the monthly wage paid by employers and employees as an obligatory health contribution) was included. The part of the contributions entering FOSYGA to finance the contributory regime was classified in the social security sector as “other incomes”. From 2013 onwards, all of the health contributions entering FOSYGA are classified as social security contributions. The portion of the contributions not entering FOSYGA that is both collected and spent by the health insurers – EPS - is not part of the fiscal accounts.
Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia. (National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink https://stat.link/18po69

Table 5.10. Costa Rica, details of tax revenues

Details of tax revenue

Million CRC

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**117 711**	**978 114**	**3 213 401**	**4 382 367**	**7 528 752**	**7 893 642**	**8 339 991**	**8 855 885**	**8 235 528**	**9 674 907**
1000 Taxes on income, profits and capital gains	**11 820**	**128 805**	**531 552**	**748 093**	**1 416 218**	**1 562 063**	**1 699 258**	**1 854 866**	**1 651 249**	**2 065 789**
1100 Of individuals	..	..	123 194	202 849	414 247	446 519	483 645	540 954	556 084	622 772
1110 On income and profits	..	..	123 194	202 849	414 247	446 519	483 645	535 412	554 486	618 550
1120 On capital gains	..	..	0	0	0	0	0	5 542	1 598	4 222
1200 Corporate	..	..	348 826	450 312	742 011	843 879	915 284	1 058 086	692 551	970 546
1210 On profits	..	..	348 826	450 312	742 011	843 879	915 284	955 908	685 470	952 951
1220 On capital gains of corporates	..	..	0	0	0	0	0	102 177	7 081	17 595
1300 Unallocable between 1100 and 1200	11 820	128 805	59 531	94 932	259 961	271 664	300 330	255 827	402 613	472 471
2000 Social security contributions	**33 990**	**297 069**	**885 053**	**1 450 531**	**2 539 755**	**2 640 785**	**2 859 467**	**3 026 691**	**2 971 589**	**3 214 587**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	3 447	37 313	107 398	207 206	331 124	361 161	368 865	381 940	387 840	413 335
Government contributions	3 447	37 313	107 398	207 206	331 124	361 161	368 865	381 940	387 840	413 335
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	30 543	259 756	777 654	1 243 325	2 208 631	2 279 624	2 490 602	2 644 751	2 583 749	2 801 252
Contributions by employees and non-government employers	30 543	249 182	727 844	1 139 265	1 985 151	1 971 472	2 157 256	2 274 644	2 212 249	2 411 226
Contributions for the special regimes	0	10 574	49 811	104 060	223 480	237 004	247 939	292 634	292 072	301 989
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**7 575**	**61 796**	**170 996**	**260 664**	**453 369**	**471 206**	**498 577**	**522 529**	**537 654**	**565 822**
Contributions by non-government employers	7 484	59 129	165 677	248 259	435 328	453 128	478 523	501 734	515 624	542 993
Contributions by government employers	91	2 666	5 320	12 405	18 041	18 078	20 054	20 795	22 030	22 828
4000 Taxes on property	**1 566**	**8 396**	**42 658**	**63 706**	**134 332**	**145 955**	**149 310**	**167 952**	**162 950**	**191 335**
4100 Recurrent taxes on immovable property	1 200	5 390	23 293	48 963	97 869	107 156	113 586	125 398	127 625	133 120
Land tax	0	0	0	0	0	0	0	0	0	0
Additional land tax	0	0	0	0	0	0	0	0	0	0
Tax on sumptuary constructions	0	0	0	0	0	0	0	0	0	0
Immovable property tax	0	0	0	3 527	4 098	4 255	4 468	4 699	4 655	5 108
Municipal immovable property tax	1 200	5 390	23 293	45 436	93 771	102 901	109 119	120 698	122 970	128 012
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	19 366	14 743	36 462	38 799	35 724	42 554	35 300	58 206
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	24	9
4510 On net wealth	..	..	..	..	..	..	..	..	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	24	9
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**53 509**	**456 851**	**1 505 510**	**1 766 914**	**2 794 229**	**2 875 333**	**2 918 471**	**3 081 941**	**2 745 118**	**3 486 697**
5100 Taxes on production, sale, transfer, etc	49 867	425 713	1 406 100	1 600 302	2 508 186	2 575 411	2 608 864	2 756 759	2 500 510	3 150 447
5110 General taxes	21 326	222 775	797 850	920 298	1 420 938	1 466 986	1 513 677	1 662 503	1 649 531	2 065 623
5111 Value added taxes	21 326	222 775	797 850	920 298	1 414 358	1 453 348	1 487 620	1 634 986	1 623 695	2 039 997
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	6 580	13 638	26 057	27 517	25 836	25 626
5120 Taxes on specific goods and services	28 541	202 939	608 250	680 004	1 087 248	1 108 425	1 095 187	1 094 256	850 979	1 084 824
5121 Excises	11 096	157 204	447 168	523 617	846 864	870 225	858 424	864 985	688 784	863 133
Fuels and energy	0	0	250 577	320 638	472 644	510 260	517 666	552 017	436 384	522 063
Alcoholic beverages	0	8 229	23 802	28 035	43 400	43 176	45 610	43 849	44 373	53 118
Non alcoholic beverages	0	0	18 263	26 566	39 764	39 781	40 182	41 247	38 510	43 234
Soaps	0	0	883	1 317	2 912	2 332	2 712	3 020	3 052	3 200
Cement	0	0	0	227	267	311	289	216	123	0
Tobacco	0	0	0	0	32 560	30 590	30 766	27 185	23 896	27 019
Abolished specific taxes on production and consumption	0	0	0	0	0	0	0	0	0	0
Other specific taxes on consumption	11 096	148 975	153 643	146 834	255 317	243 775	221 200	197 452	142 447	214 499
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5123 Customs and import duties	15 052	40 485	134 576	126 134	185 544	179 188	175 368	164 224	133 733	177 948
Import duties	13 977	32 336	107 565	103 851	158 559	152 756	149 017	140 919	114 777	152 133
Custom duties	1 075	8 149	27 011	22 284	26 986	26 432	26 351	23 305	18 956	25 815
Import duties on animals	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	2 113	2 238	2 432	3 973	5 073	5 638	5 468	5 412	5 471	6 274
Export duties	2 113	2 088	2 260	3 816	3 250	3 673	3 594	3 502	3 777	4 064
Export duties Law 133	0	0	0	0	0	0	0	0	0	0
Export duties Law 5519	0	0	0	0	0	0	0	0	0	0
Tax on banana exports	0	150	172	157	184	199	193	184	199	203
Export duties on ground transportation	0	0	0	0	1 638	1 766	1 682	1 726	1 494	2 007
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	2 929	23 242	24 767	44 934	48 290	50 554	54 556	18 463	31 742
Casinos and gambling	0	225	442	445	1 609	891	1 060	1 241	378	431
Port cargo movements	0	6	0	0	0	0	0	0	0	0
Overseas departure tax	0	0	22 799	24 322	43 325	47 399	49 494	53 315	18 085	31 311
10% on public shows	0	0	0	0	0	0	0	0	0	0
Pro-national airport's stamp tax	0	0	0	0	0	0	0	0	0	0
Stamp tax on the use of borders and ports	280	2 697	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	83	832	1 513	3 512	3 695	3 785	3 841	3 304	3 966
5128 Other taxes	0	0	0	0	1 320	1 389	1 589	1 238	1 225	1 761
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	3 642	31 138	99 410	166 612	286 044	299 922	309 607	325 182	244 608	336 250
5210 Recurrent taxes	3 642	31 138	99 410	166 612	286 044	299 922	309 607	325 182	244 608	336 250
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	1 425	15 374	52 511	94 102	156 517	164 034	171 523	181 198	108 198	183 368
Property tax on vehicles, aircraft and boats	1 425	15 374	52 511	94 102	156 517	164 034	171 523	181 198	108 198	183 368
5213 Paid in respect of other goods	2 217	15 763	46 899	72 510	129 527	135 888	138 084	143 984	136 410	152 881
Local taxes	1 262	11 898	43 874	68 808	124 862	130 639	132 514	137 979	130 332	145 461
Hunting and fishing licences	0	0	0	0	0	0	0	0	0	0
Spirits licence	0	0	0	0	0	0	0	0	0	0
Revenue stamps	955	3 866	3 025	3 702	4 664	5 249	5 571	6 004	6 078	7 421
Sport stamp tax	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**9 251**	**25 198**	**77 632**	**92 460**	**190 850**	**198 300**	**214 908**	**201 906**	**166 969**	**150 677**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	9 251	25 198	77 632	92 460	190 850	198 300	214 908	201 906	166 969	150 677
Transfers of vehicles, aircraft and boats	497	2 530	9 937	12 311	23 022	21 872	22 265	23 223	22 593	28 064
Tax revenue from decentralised units	2 764	15 048	22 257	29 969	67 584	68 127	63 329	67 968	60 054	69 412
Other taxes	5 990	7 620	45 438	50 180	100 243	108 181	129 268	110 654	84 266	53 142

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Heading 2000: The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute) and FODESAF (Social Development and Family Allowances Fund).
Heading 3000: In Costa Rica and for ECLAC, social security contributions from decentralised institutions are classified under heading 2000.
Heading 5212: In ECLAC data, tax on ownership of vehicles, aircraft and boats is classified in category 4000.
Heading 6200: The figures include the tax revenue of decentralised bodies (other than social security contributions). The tax revenue of decentralised bodies is classified under central government. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be separate from the central government.
In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax.
Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

StatLink https://stat.link/ihylvp

Table 5.11. Cuba, details of tax revenues

Details of tax revenue

Million CUP

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**6 265**	**11 367**	**25 787**	**23 949**	**37 597**	**41 021**	**42 307**	**43 504**	**40 263**	**96 521**
1000 Taxes on income, profits and capital gains	**14**	**1 826**	**3 403**	**3 603**	**8 018**	**9 931**	**11 094**	**12 257**	**11 383**	**44 545**
1100 Of individuals	14	291	404	554	2 343	3 279	4 002	4 762	4 586	7 383
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	1 535	2 999	3 049	5 675	6 651	7 092	7 495	6 796	37 162
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**691**	**1 181**	**2 412**	**2 974**	**4 710**	**5 108**	**5 206**	**5 727**	**6 433**	**24 155**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	691	1 181	2 412	2 974	4 710	5 108	5 206	5 727	6 433	24 155
2410 On a payroll basis	691	1 181	2 412	2 974	4 710	5 108	5 206	5 727	6 433	24 155
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**970**	**3 417**	**4 414**	**2 411**	**1 385**	**1 273**	**1 415**	**1 605**	**5 947**
4000 Taxes on property	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**5 443**	**6 732**	**15 875**	**12 283**	**20 309**	**22 055**	**21 969**	**20 995**	**18 673**	**10 582**
5100 Taxes on production, sale, transfer, etc	5 443	6 732	15 875	12 283	20 309	22 055	21 969	20 995	18 673	10 582
5110 General taxes	5 017	6 131	14 464	10 525	17 690	17 961	17 623	16 619	14 498	6 489
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	5 017	6 131	14 464	10 525	17 690	17 961	17 623	16 619	14 498	6 489
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	426	602	1 412	1 758	2 618	4 094	4 346	4 376	4 175	4 093
5121 Excises	..	..	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	..	..	..	..	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	..	..	..	..	..	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**117**	**657**	**681**	**675**	**2 149**	**2 543**	**2 766**	**3 110**	**2 169**	**11 293**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.
The data are on a cash basis.
The figures for the sub-categories under the heading 5120 are not available.
Central and local government tax revenues are only available between 2002 and 2012.
Figures in 2021 are not comparable to data in previous years due to large adjustments as a result of Cuba's currency reform.
Source: Ministerio de Finanzas y Precios de la República de Cuba (Ministry of Finance and Prices of the Republic of Cuba); Oficina Nacional de Estadísticas de Cuba (National Statistics Office of Cuba); Comisión Económica para América Latina y el Caribe (United Nations Economic Commission for Latin America and the Caribbean).

StatLink https://stat.link/1do30z

Table 5.12. Dominican Republic, details of tax revenues

Details of tax revenue

Million DOP

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**6 424**	**47 753**	**217 505**	**242 756**	**452 962**	**499 036**	**555 857**	**611 573**	**556 424**	**781 183**
1000 Taxes on income, profits and capital gains	**1 650**	**10 517**	**54 474**	**52 653**	**134 521**	**153 034**	**168 485**	**191 771**	**187 108**	**263 082**
1100 Of individuals	..	4 088	14 665	17 088	40 193	43 553	51 425	59 448	58 747	69 026
1110 On income and profits	..	4 070	14 577	16 901	39 775	43 097	51 031	58 842	58 355	68 593
1120 On capital gains	..	18	87	187	418	456	394	606	392	433
1200 Corporate	..	4 605	29 063	21 325	69 079	82 785	87 822	95 928	90 340	150 695
1210 On profits	..	4 605	29 063	21 325	69 079	82 785	87 822	95 928	90 340	150 695
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 670	1 824	10 746	14 240	25 249	26 696	29 238	36 395	38 021	43 361
2000 Social security contributions	**53**	**490**	**860**	**1 845**	**1 550**	**2 635**	**2 514**	**2 553**	**2 661**	**3 420**
2100 Employees	..	..	775	1 720	1 392	1 535	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	85	125	158	1 099	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	0	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	53	490	0	0	0	0	2 514	2 553	2 661	3 420
2410 On a payroll basis	53	490	..	..	..	..	2 514	2 553	2 661	3 420
2420 On an income tax basis	0	0	..	..	..	..	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**927**	**1 385**	**2 636**	**2 912**	**3 282**	**3 502**	**3 141**	**3 810**
4000 Taxes on property	**74**	**644**	**9 694**	**12 416**	**19 809**	**21 502**	**23 955**	**27 374**	**24 367**	**45 799**
4100 Recurrent taxes on immovable property	9	115	594	555	1 871	2 166	2 527	2 904	2 857	4 171
4110 Households	9	115	594	555	1 871	2 166	2 527	2 904	2 857	4 171
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	1 281	2 449	3 544	4 113	4 609	5 155	4 522	8 396
Tax on assets	..	..	1 281	2 449	3 544	4 113	4 609	5 155	4 522	8 396
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	143	231	388	455	526	715	523	1 308
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	7 375	8 658	13 265	13 995	15 675	17 595	15 634	30 206
Tax on checks	0	0	3 833	4 262	6 591	7 117	8 139	8 647	8 644	11 231
Real estate operations	22	217	3 291	3 864	5 668	5 802	6 320	7 526	5 910	17 068
Tax on the transfer of immovable property	18	160	251	533	1 005	1 076	1 215	1 422	1 080	1 907
4500 Non-recurrent taxes	3	32	270	488	681	711	553	931	779	1 642
4510 On net wealth	3	32	270	488	681	711	553	931	779	1 642
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	11	25	31	35	61	62	66	75	52	76
5000 Taxes on goods and services	**4 487**	**35 672**	**150 049**	**174 457**	**294 444**	**318 953**	**357 620**	**386 372**	**339 147**	**465 072**
5100 Taxes on production, sale, transfer, etc	4 418	34 993	143 614	167 983	281 542	305 698	343 479	369 238	327 400	444 248
5110 General taxes	970	9 912	66 613	81 226	159 212	169 629	194 725	214 324	194 408	261 207
5111 Value added taxes	970	9 912	66 613	81 226	159 212	169 629	194 725	214 324	194 408	261 207
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 449	25 081	77 002	86 757	122 330	136 070	148 754	154 914	132 993	183 041
5121 Excises	495	6 320	47 481	55 224	77 110	88 455	95 912	100 396	85 534	117 330
Alcoholic beverages	251	2 455	13 101	15 054	23 617	25 694	28 882	30 610	29 336	39 822
Tobacco products	102	469	3 283	4 529	4 117	5 120	4 355	3 923	3 507	3 747
Petroleum products	89	3 143	29 985	34 598	45 698	53 075	57 053	60 828	47 854	67 823
Other excises	52	252	1 111	1 043	3 679	4 567	5 622	5 035	4 836	5 938
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 548	13 459	19 337	19 455	27 286	28 703	32 096	32 478	29 630	42 638
Import duties	615	13 456	19 336	19 455	26 397	27 276	30 931	32 478	29 630	42 638
Others	933	3	1	0	889	1 426	1 165	0	0	0
5124 Taxes on exports	6	4	83	146	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	364	1 692	9 348	11 553	17 611	18 531	20 311	21 529	17 618	22 727
Telecommunications	85	5	3 866	4 886	6 607	6 781	7 146	7 313	7 494	8 182
Insurance premiums	33	584	2 211	3 088	4 828	5 236	5 976	6 782	7 128	8 496
Departure tax	204	809	3 131	3 428	5 892	6 252	6 933	7 180	2 894	5 870
Hotels	22	191	0	0	0	0	0	0	0	0
Casinos	16	59	140	151	228	237	228	225	77	131
Racetracks	4	15	0	0	0	0	0	0	0	0
Phone gaming	0	0	0	0	55	25	30	28	25	49
Others	0	30	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	1 037	3 606	753	379	323	380	435	510	211	346
Exchange commission	857	3 412	0	0	0	0	0	0	0	0
Consular fees	77	32	342	132	149	153	153	155	72	65
Others	103	162	411	247	174	227	281	355	139	282
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	69	680	6 434	6 475	12 902	13 254	14 141	17 134	11 747	20 824
5210 Recurrent taxes	69	680	2 294	2 241	3 332	3 508	3 763	4 857	2 235	4 534
5211 Paid by households: motor vehicles	45	268	1 391	1 277	1 932	2 081	2 310	3 407	1 189	2 991
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	24	411	904	964	1 400	1 426	1 454	1 451	1 046	1 543
Licences to carry firearms	17	237	316	296	190	176	192	182	162	169
Licences to operate gambling houses	0	114	217	211	1 210	1 250	1 262	1 269	885	1 374
Licences to operate slot machines	4	60	371	458	0	0	0	0	0	0
Others	4	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	4 140	4 234	9 570	9 747	10 378	12 277	9 511	16 290
Vehicle property registration	..	..	4 140	4 234	8 903	9 072	9 667	11 442	8 882	15 188
Ecological taxes	..	..	0	0	667	675	711	835	629	1 102
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**159**	**429**	**1 501**	**0**	**1**	**1**	**1**	**2**	**1**	**2**
6100 Paid solely by business	0	0	0	..	0	0	0	0	0	0
6200 Other	159	429	1 501	..	1	1	1	2	1	2

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
The figures exclude local government tax revenues as the data are not available. The government has revised their data and classification from 1996 onwards. Revenues from Compañías de Seguros, Habitaciones de Hoteles, Impuestos a la Venta de Pasajes al Exterior, Llamadas de Larga Distancia have been moved from “Impuestos Sobre el Uso de Bienes y Licencias” to “Impuestos Adicionales y Selectivos sobre Bienes y Servicios”. The revisions affect the values of residual tax revenues (“others”) under heading 5121, 5126, 5127 and 6200 between 1996 and 2021 in this edition.
Heading 1300, 4600 and 5126: Fines and penalties related to taxes are considered non-tax revenues according to the OECD Interpretative Guide. Fines and penalties related to taxes under these headings have been identified and excluded from1996 onwards.
Heading 2000: The data exclude social security contributions to general government managed by the private sector. An additional breakdown has been available between 2006 and 2017 to distinguish between social security contributions paid by employees and those paid by employers.
Heading 3000: This heading includes the mandatory non-pensions contributions to the Instituto de Formacion Tecnico Profesinal (INFOTEP). The tax revenue is classified under the central government. In Dominican Republic this revenue is classified under a separate unit (decentralised) considered to be different to the central government.
Heading 5211: In ECLAC data, the vehicle transfer tax is classified as a property tax (4000).
Source: Ministerio de Hacienda (Ministry of Finance); Instituto Nacional de Formación Técnico Profesional (National Institute for Technical and Vocational Training).

StatLink https://stat.link/phoz01

Table 5.13. Ecuador, details of tax revenues

Details of tax revenue

Million USD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**1 078**	**2 125**	**7 698**	**11 693**	**19 854**	**21 036**	**22 656**	**21 500**	**18 543**	**20 647**
1000 Taxes on income, profits and capital gains	**139**	**268**	**1 743**	**2 924**	**4 386**	**4 134**	**5 246**	**4 669**	**4 503**	**4 444**
1100 Of individuals	..	10	39	80	224	180	193	197	155	143
1110 On income and profits	..	10	39	80	224	180	193	197	155	143
Personal income tax	..	10	39	80	164	176	193	197	155	143
Solidarity contribution on remuneration	..	0	0	0	60	5	0	0	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	53	424	1 046	1 377	1 074	1 894	1 308	1 333	899
1210 On profits	..	53	424	1 046	1 377	1 074	1 894	1 308	1 333	899
Corporate income tax	..	53	424	474	943	991	1 808	1 232	1 276	832
Income tax on oil companies and others	..	0	0	572	79	63	81	75	57	67
Solidarity contribution on profits	..	0	0	0	355	19	4	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	139	206	1 279	1 798	2 784	2 880	3 159	3 164	3 015	3 402
Withholding tax	0	190	1 047	1 560	2 411	2 578	2 858	2 847	2 787	3 416
Income tax advances	0	14	227	298	335	343	353	394	290	15
Income tax refunds	0	0	0	-75	-32	-112	-132	-151	-112	-98
Other income taxes (local)	1	2	5	15	71	71	81	74	50	69
2000 Social security contributions	**243**	**228**	**1 792**	**2 541**	**4 714**	**5 699**	**5 909**	**5 704**	**5 079**	**5 305**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	243	228	1 792	2 541	4 714	5 699	5 909	5 704	5 079	5 305
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**16**	**17**	**91**	**159**	**639**	**347**	**372**	**353**	**334**	**360**
4100 Recurrent taxes on immovable property	13	8	48	68	142	162	192	185	172	184
Rural land tax	0	0	0	3	8	7	2	0	0	0
4110 Households	0	0	0	0	..	..	0	0	0	0
4120 Others	13	8	48	66	134	155	190	185	172	184
Tax on urban properties	12	7	40	55	113	129	162	158	145	157
Tax on rural properties	1	1	8	10	21	26	27	27	27	27
4200 Recurrent taxes on net wealth	0	0	0	35	47	35	30	35	31	24
4210 Individual	..	..	..	0	0	0	0	0	0	0
4220 Corporate	..	..	..	35	47	35	30	35	31	24
Tax on foreign assets	..	..	..	35	47	35	30	35	31	24
4300 Estate, inheritance and gift taxes	0	0	3	5	15	26	27	24	24	40
4310 Estate and inheritance taxes	..	..	3	5	15	26	27	24	24	40
4320 Gift taxes	..	..	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	343	19	7	0	0	0
4510 On net wealth	..	..	..	..	343	19	7	..	..	..
Solidarity contribution on equity	..	..	..	..	202	16	6	..	..	..
Solidarity contribution on foreign assets	..	..	..	..	141	3	1	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	0	0	0	..	..	..
4600 Other recurrent taxes on property	3	9	40	50	92	106	116	108	107	112
5000 Taxes on goods and services	**679**	**1 609**	**4 072**	**6 066**	**10 097**	**10 837**	**11 108**	**10 755**	**8 608**	**10 516**
5100 Taxes on production, sale, transfer, etc	671	1 580	3 958	5 863	9 638	10 378	10 615	10 248	8 266	10 133
5110 General taxes	306	928	2 819	3 801	6 116	6 718	6 716	6 622	5 459	6 658
5111 Value added taxes	302	923	2 787	3 759	6 042	6 643	6 630	6 539	5 398	6 581
VAT (internal operations)	..	557	1 518	2 506	4 375	4 672	4 789	4 885	4 093	4 765
VAT (imports)	..	381	1 486	1 668	1 329	1 646	1 947	1 800	1 413	1 961
2% contribution on VAT	..	0	0	0	402	412	4	0	0	0
VAT refunds	..	-14	-218	-416	-65	-87	-109	-146	-108	-146
Other VATs (local)	..	0	0	0	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	4	5	32	41	74	75	85	83	61	77
5120 Taxes on specific goods and services	365	652	1 139	2 062	3 522	3 660	3 900	3 627	2 807	3 475

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5121 Excises	90	89	269	508	769	919	955	885	715	821
Beer	..	29	81	119	194	237	239	246	209	234
Cigarettes	..	30	74	117	158	126	112	103	71	42
Fizzy drinks	..	9	16	40	109	103	94	93	79	81
Vehicles	..	6	11	55	50	67	63	42	25	31
Alcohol and alcoholic products	..	4	11	23	35	38	43	40	28	36
Non-returnable plastic bottles	..	0	0	0	28	31	35	36	29	34
Telephone	..	0	0	0	24	37	32	29	84	75
Water heaters	..	0	0	0	14	32	26	2	1	2
Perfumes	..	0	0	17	23	24	25	21	13	14
Non-alcoholic drinks	..	0	0	0	8	11	11	11	11	14
Other excises (internal operations)	..	0	0	0	2	4	5	5	4	5
Excises on imports	..	10	76	138	124	209	271	257	162	253
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	227	217	679	1 153	1 631	1 475	1 559	1 414	944	1 207
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	26	343	192	30	157	169	179	188	183	235
Contribution to comprehensive cancer care	0	0	0	0	90	97	104	116	125	184
Prepaid television services	0	0	0	14	56	60	64	60	54	43
Club membership fees	0	0	0	0	1	1	1	1	0	0
Casino services	0	0	0	8	0	0	0	0	0	0
Telecommunications	0	0	188	0	0	0	0	0	0	0
Capital circulation tax	0	322	0	0	0	0	0	0	0	0
Departure tax	7	16	0	0	0	0	0	0	0	0
Tax on credit operations	18	2	0	1	0	0	0	0	0	0
Other service taxes (local)	1	2	4	7	9	10	10	11	3	8
5127 Other taxes on internat. trade and transactions	22	4	0	371	965	1 098	1 206	1 140	964	1 212
Foreign Currency Exit Tax (ISD)	0	0	..	371	965	1 098	1 206	1 140	964	1 212
Tax on purchase of foreign currency	22	4	..	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	8	29	114	203	459	460	493	507	342	382
5210 Recurrent taxes	5	28	114	203	441	441	477	491	330	368
5211 Paid by households: motor vehicles	5	23	85	168	328	323	354	364	215	245
Motor vehicle tax	5	23	85	168	216	212	234	242	208	236
Environmental tax on vehicle pollution	0	0	0	0	112	111	119	122	7	9
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	5	29	35	113	118	123	127	115	123
5220 Non-recurrent taxes	2	1	0	0	18	18	16	16	11	14
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**2**	**2**	**1**	**4**	**18**	**19**	**21**	**20**	**20**	**22**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	2	1	4	18	19	21	20	20	22
Simplified taxation system of Ecuador (RISE)	0	0	0	6	19	22	23	22	20	23
Other tax refunds	0	0	0	-2	-1	-3	-2	-2	-1	-1
Other taxes (local)	2	2	1	1	0	0	0	0	0	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis, except for the data from the Central Bank of Ecuador which are on an accrual basis.

Central tax revenues mainly come from the Internal Revenue Service while some are from the Central Bank of Ecuador (see details below). Local tax revenues come from the Development Bank of Ecuador. Central government tax revenue data are preliminary for 2021. Local government tax revenues are estimated for 2021.

Data from the Central Bank of Ecuador have been updated using a new methodology and this affects heading 5123 and heading 2000 after 2012.

Heading 1200: Income tax revenues from microenterprises have been added and classified under heading 1210 in this edition. This is a new tax scheme introduced in 2021 for small businesses and allows them to pay a preferential tax rate, replacing conventional corporate income taxes.

Heading 2000: The data are collected from non-financial public sector operations published by the Central Bank of Ecuador.

Heading 5123: The data are collected from the general budget of the consolidated state government published by the Central Bank of Ecuador.

Heading 5126: This heading includes the tax on credit operations from the general budget of the consolidated state government published by the Central Bank of Ecuador.

Heading 5127: This heading includes the tax on purchase of foreign currency from the general budget of the consolidated state government published by the Central Bank of Ecuador.

Source: Servicio de Rentas Internas (Internal Revenue Service); Banco Central del Ecuador (Central Bank of Ecuador); Banco de Desarrollo de Ecuador (Development Bank of Ecuador).

StatLink https://stat.link/gdsi34

Table 5.14. El Salvador, details of tax revenues

Details of tax revenue

Million USD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**543**	**1 669**	**3 192**	**3 447**	**4 963**	**5 231**	**5 539**	**5 629**	**5 403**	**6 695**
1000 Taxes on income, profits and capital gains	**95**	**429**	**933**	**996**	**1 666**	**1 799**	**1 889**	**1 959**	**1 954**	**2 259**
1100 Of individuals	..	..	395	590	732	759	795	836	820	923
1110 On income and profits	..	..	395	590	732	759	795	836	820	923
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	573	420	770	870	914	922	934	1 078
1210 On profits	..	..	573	420	770	870	914	922	934	1 078
Corporate income tax	..	..	573	420	763	804	845	848	848	1 004
Special Contribution - Public security (large taxpayers)	..	..	0	0	7	67	70	74	85	74
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-35	-14	164	170	180	201	201	258
Withholding income tax	..	..	0	41	195	209	220	249	239	299
Income tax refunds	..	..	-35	-55	-31	-39	-40	-48	-38	-41
2000 Social security contributions	**104**	**325**	**391**	**470**	**655**	**684**	**705**	**722**	**700**	**771**
2100 Employees	..	75	137	165	228	239	246	251	246	271
2110 On a payroll basis	..	75	137	165	228	239	246	251	246	271
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	254	306	427	444	459	471	454	500
2210 On a payroll basis	..	176	254	306	427	444	459	471	454	500
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	13	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	13	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	104	62	0	0	0	0	0	0	0	0
2410 On a payroll basis	104	62	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	0	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**19**	**21**	**33**	**36**	**37**	**38**	**36**	**40**
4000 Taxes on property	**26**	**12**	**24**	**19**	**112**	**113**	**119**	**44**	**27**	**47**
4100 Recurrent taxes on immovable property	0	0	3	3	5	5	6	7	6	8
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	21	16	107	108	113	37	21	39
Property transfers	10	12	21	16	23	23	24	29	21	39
Checks and electronic transfers of funds	0	0	0	0	54	53	56	5	0	0
Withholding for liquidity control	0	0	0	0	31	32	34	3	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**259**	**903**	**1 775**	**1 878**	**2 406**	**2 512**	**2 693**	**2 777**	**2 585**	**3 490**
5100 Taxes on production, sale, transfer, etc	259	903	1 770	1 863	2 379	2 484	2 663	2 747	2 561	3 453
5110 General taxes	133	714	1 389	1 433	1 813	1 904	2 054	2 109	2 033	2 771
5111 Value added taxes	0	714	1 389	1 433	1 813	1 904	2 054	2 109	2 033	2 771
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	133	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	127	189	381	431	566	580	608	638	528	682
5121 Excises	65	49	169	224	348	357	367	393	336	379
Alcoholic beverages	..	..	15	22	23	24	24	25	34	40
Cigarettes	..	..	27	38	28	27	24	24	25	27
Soft drinks	..	..	25	31	49	49	49	52	50	62
Beer	..	..	30	29	61	65	73	82	67	92
Weapons, ammunition and explosives	..	..	1	1	1	1	1	1	1	1
Ad-valorem on fuels	..	..	0	0	9	8	7	8	7	5
Special contribution- Sugar	..	..	1	1	1	1	1	1	1	1
Special contribution- Public transportation	..	..	0	35	43	45	47	48	23	49
Special contribution- FOVIAL	..	..	70	69	86	89	93	96	83	104
Special contribution- Public security	..	..	0	0	49	49	48	55	43	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	204	151	206	211	227	232	187	291
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	0	0	8	56	12	13	14	13	5	11
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	5	15	26	27	31	29	24	37
5210 Recurrent taxes	..	..	5	7	12	14	16	13	11	14
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	5	7	12	14	16	13	11	14
5220 Non-recurrent taxes	..	..	0	7	14	14	15	16	12	23
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**58**	**0**	**49**	**63**	**91**	**88**	**96**	**89**	**101**	**88**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	58	0	49	63	91	88	96	89	101	88

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Central government tax revenue data are preliminary for 2020 and 2021.
Heading 1000: Disaggregated individual and corporate income taxes are not available before 2002.
Heading 2000: The figures include social security contributions paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSFA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude payments to privately managed pension funds (AFPs) and may include a small amount of voluntary contributions which is undistinguishable from the public social security contribution data.
Heading 3000: Vocational training contributions to the Instituto Salvadoreño de Formación Profesional (INSAFORP) are included in heading 3000. The tax revenue is classified under the central government. In El Salvador this revenue is classified under a separate unit considered to be different to the central government.
Source: Dirección General de Tesorería en Ministerio de Hacienda (General Treasury Directorate in Ministry of Finance); Dirección General de Contabilidad Gubernamental en Ministerio de Hacienda (General Directorate of Government Accounting in Ministry of Finance); División de Análisis Financiero y Estadístico en Ministerio de Hacienda (Financial Analysis and Statistics Division in Ministry of Finance); Instituto Salvadoreño del Seguro Social (Salvadoran Social Security Institute); Centro Interamericano de Administraciones Tributarias (Inter-American Center of Tax Administrations).

StatLink https://stat.link/5gjlwh

Table 5.15. Guatemala, details of tax revenues

Details of tax revenue

Million GTQ

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**2 646**	**16 531**	**36 702**	**41 537**	**66 401**	**69 691**	**72 505**	**77 121**	**74 529**	**94 113**
1000 Taxes on income, profits and capital gains	**507**	**3 293**	**6 606**	**7 745**	**16 500**	**16 313**	**16 236**	**17 100**	**16 751**	**23 291**
1100 Of individuals	25	143	877	1 225	2 082	2 468	2 603	2 813	2 816	4 769
1110 On income and profits	25	143	877	1 225	2 082	2 468	2 603	2 813	2 816	4 769
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	3 149	5 729	6 520	14 418	13 846	13 633	14 287	13 935	18 522
1210 On profits	482	3 149	5 729	6 520	14 418	13 846	13 633	14 287	13 935	18 522
Corporate income tax	482	1 858	5 720	6 518	14 417	13 839	13 633	14 285	13 933	18 519
Commercial and agricultural enterprises	0	1 291	9	2	1	6	0	2	2	3
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**436**	**2 569**	**5 069**	**6 312**	**10 974**	**11 523**	**12 102**	**12 957**	**12 742**	**14 314**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	436	2 569	5 069	6 312	10 974	11 523	12 102	12 957	12 742	14 314
2410 On a payroll basis	436	2 569	5 069	6 312	10 974	11 523	12 102	12 957	12 742	14 314
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**381**	**447**	**792**	**862**	**903**	**933**	**859**	**1 038**
Contributions to INTECAP	..	..	199	233	414	449	469	484	448	537
Contributions to IRTRA	..	..	183	214	379	413	434	449	411	501
4000 Taxes on property	**149**	**347**	**832**	**1 202**	**957**	**1 247**	**1 354**	**1 177**	**1 115**	**1 405**
4100 Recurrent taxes on immovable property	0	153	426	621	565	710	865	685	712	839
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	426	621	565	710	865	685	712	839
Property tax	..	6	1	1	1	1	2	2	1	2
Property tax (municipal)	..	147	426	620	564	709	863	683	711	837
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	149	194	406	581	393	537	489	492	403	567
Stamp duty	104	182	392	572	370	508	463	451	392	542
Tax on property transfer	45	12	14	10	23	29	26	40	11	25
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**1 554**	**10 317**	**21 764**	**23 255**	**33 105**	**35 365**	**37 253**	**40 124**	**37 993**	**48 666**
5100 Taxes on production, sale, transfer, etc	1 526	10 131	21 411	22 750	32 323	34 539	36 372	39 215	37 090	47 655
5110 General taxes	762	6 259	15 382	16 980	24 215	26 187	27 733	29 920	28 760	36 985
5111 Value added taxes	762	6 259	15 382	16 980	24 215	26 187	27 733	29 920	28 760	36 985
VAT domestic	361	2 903	6 647	7 995	13 308	14 380	14 573	15 897	15 992	18 226
VAT imports	401	4 189	10 532	11 127	13 361	14 148	15 560	16 331	14 955	21 461
Tax credit refunds	0	-834	-1 797	-2 142	-2 455	-2 342	-2 401	-2 307	-2 187	-2 702
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	764	3 872	6 029	5 770	8 107	8 353	8 640	9 294	8 330	10 670
5121 Excises	258	1 797	2 946	3 101	5 389	5 471	5 621	6 106	5 662	6 879
Tobacco and derivatives	76	205	355	347	365	348	337	363	299	333
Beer	0	97	144	159	306	314	322	365	387	471
Alcoholic beverages	0	77	87	97	90	96	103	109	104	130
Soft drinks	0	15	195	220	348	348	365	396	405	458
Other beverages	77	12	1	2	1	0	0	0	0	0
Cement	0	0	117	99	117	114	123	131	147	183
Oil and derivatives	105	1 389	2 047	2 179	3 195	3 296	3 417	3 743	3 485	4 066
IPRIMA	0	0	0	0	967	953	953	999	836	1 238
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	506	1 806	2 654	2 368	2 323	2 455	2 576	2 712	2 487	3 485
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	269	429	301	396	427	443	477	181	305
Departure tax	..	135	229	224	280	300	312	338	117	214
INGUATE	..	40	78	73	110	120	125	132	57	83
Transportation and communications	..	94	122	3	5	7	6	7	7	8
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	28	186	353	505	782	826	881	909	903	1 011
5210 Recurrent taxes	28	186	353	505	782	826	881	909	903	1 011
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	28	186	353	505	782	826	881	909	903	1 011
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**7**	**2 049**	**2 575**	**4 072**	**4 380**	**4 656**	**4 830**	**5 070**	**5 399**
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	7	2 049	2 575	4 072	4 380	4 656	4 830	5 070	5 399
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	2 047	44	1	28	10	63	3	9
Solidarity tax	..	0	0	2 530	4 070	4 352	4 646	4 766	5 067	5 389
Extraordinary and temporary solidarity tax	..	2	1	0	0	0	0	0	0	0
Other indirect taxes	..	4	1	1	0	0	0	0	0	0

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Local government tax revenues include revenues from the municipal property tax (IUSI).
Heading 1000: Personal and corporate income taxes also include taxes on income from financial products.
Heading 2000: Figures include contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.
Heading 3000: Contributions to INTECAP and contributions to IRTRA are included in heading 3000. The tax revenues are classified under the central government. In Guatemala these revenues are classified under a separate unit considered to be different to the central government.
Heading 4400: Before 2000, tax on property transfer under heading 4400 also includes central government property tax under heading 4120 as they cannot be distinguished.
Heading 5121: Other beverages contain all alcoholic and non-alcoholic beverages before 2000.
Source: Superintendencia de Administración Tributaria (Superintendency of Tax Administration); Ministerio de Finanzas Públicas (Ministry of Public Finance); Contraloría General de Cuentas (General Comptroller's Office).

StatLink https://stat.link/vdwgjk

Table 5.16. Guyana, details of tax revenues

Details of tax revenue

Million GYD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**5 232**	**42 750**	**85 991**	**111 906**	**170 305**	**191 513**	**220 421**	**250 240**	**243 507**	**282 401**
1000 Taxes on income, profits and capital gains	**1 752**	**16 179**	**29 520**	**39 561**	**61 127**	**68 088**	**78 956**	**94 504**	**105 756**	**124 088**
1100 Of individuals	333	7 734	12 832	17 816	26 773	26 564	32 037	35 249	39 711	46 962
1110 On income and profits	333	7 734	12 832	17 816	26 773	26 564	32 037	35 249	39 711	46 962
Personal	306	7 157	12 832	15 419	22 727	21 669	25 808	29 213	34 688	42 907
Self-employed	27	577	0	2 397	4 045	4 895	6 229	6 036	5 024	4 054
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 375	8 266	16 460	21 427	33 852	41 183	46 198	58 346	64 992	75 897
1210 On profits	1 375	8 266	16 460	21 427	33 852	41 183	46 198	58 346	64 992	75 897
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	229	317	502	341	721	908	1 053	1 229
2000 Social security contributions	**191**	**4 868**	**8 061**	**10 047**	**18 211**	**19 911**	**21 178**	**23 728**	**24 706**	**26 725**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	191	4 868	8 061	10 047	18 211	19 911	21 178	23 728	24 706	26 725
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**53**	**701**	**962**	**2 068**	**3 572**	**4 027**	**4 875**	**4 917**	**4 390**	**5 580**
4100 Recurrent taxes on immovable property	40	681	943	1 562	3 172	3 579	4 377	4 312	3 847	4 907
4110 Households	0	0	0	0	659	781	1 016	933	892	1 030
4120 Others	40	681	943	1 562	2 513	2 798	3 361	3 379	2 956	3 877
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	19	31	37	39	44	41	44	67
4310 Estate and inheritance taxes	13	20	19	31	37	39	44	41	44	67
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	476	363	409	454	565	499	607
Stamp duties	..	..	..	476	363	409	454	565	499	607
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**2 200**	**20 798**	**46 544**	**59 360**	**86 445**	**97 502**	**113 216**	**124 952**	**106 683**	**124 040**
5100 Taxes on production, sale, transfer, etc	2 162	20 530	45 937	58 846	85 499	96 386	111 770	123 710	105 489	122 857
5110 General taxes	1 399	14 861	22 755	27 044	37 468	42 728	48 155	52 735	49 907	48 452
5111 Value added taxes	0	0	21 329	27 044	36 268	42 423	48 036	52 676	49 844	48 363
Imports	..	..	..	14 877	18 477	23 261	27 819	29 302	22 934	21 134
Domestic supply	..	..	..	12 168	17 791	19 162	20 216	23 374	26 910	27 228
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 399	14 861	1 426	0	1 200	305	119	60	63	90
5120 Taxes on specific goods and services	763	5 669	23 182	31 802	48 031	53 659	63 615	70 975	55 582	74 404
5121 Excises	32	609	16 057	22 070	31 083	35 162	41 659	45 979	35 941	48 793
Motor vehicle (imports)	..	..	..	7 702	7 088	5 443	6 781	7 977	8 188	14 917
Petroleum products (imports)	..	..	..	9 437	18 007	21 745	26 359	29 124	19 290	24 019
Tobacco (imports)	..	..	..	1 077	1 063	1 078	1 204	1 427	1 256	1 179
Alcoholic beverages (imports)	..	..	..	719	884	844	867	785	589	1 010
Alcoholic beverages (domestic)	..	..	..	2 358	4 040	4 348	4 468	4 486	4 599	5 275
Purchase tax - motor cars	..	..	..	0	0	0	0	0	0	0
Environmental tax	..	..	..	777	0	1 703	1 979	2 179	2 019	2 392
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	544	3 943	6 005	8 302	14 887	16 273	19 321	22 140	18 624	23 737
5124 Taxes on exports	94	7	9	7	13	23	33	29	27	29
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	92	1 110	1 112	1 423	2 048	2 201	2 603	2 827	990	1 845
Entertainment tax	12	27	1	0	0	0	0	0	0	0
Travel tax	80	1 084	1 112	1 423	2 048	2 201	2 603	2 827	990	1 845
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5200 Taxes on use of goods and to perform activities	38	268	607	514	945	1 116	1 446	1 242	1 194	1 183
5210 Recurrent taxes	38	268	607	514	945	1 116	1 446	1 242	1 194	1 183
5211 Paid by households: motor vehicles	27	239	306	475	868	1 039	1 095	1 150	1 135	1 112
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	29	301	39	78	77	352	92	60	70
Other licences	12	29	301	39	78	77	352	92	60	70
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**1 037**	**204**	**904**	**870**	**950**	**1 985**	**2 196**	**2 139**	**1 972**	**1 968**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 037	204	904	870	950	1 985	2 196	2 139	1 972	1 968

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Data on local government tax revenues include payments of local taxes by public corporations. Tax revenue data are government revised estimates for 2021.
Heading 2000: The figures include contributions to the National Insurance Scheme.
Source: Ministry of Finance; Bank of Guyana; National Insurance Scheme.

StatLink https://stat.link/ljv6ew

Table 5.17. Honduras, details of tax revenues

Details of tax revenue

Million HNL

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**2 118**	**18 299**	**46 161**	**54 544**	**110 229**	**117 659**	**126 062**	**131 995**	**112 448**	**145 066**
1000 Taxes on income, profits and capital gains	**431**	**2 907**	**11 833**	**13 232**	**29 584**	**33 055**	**36 071**	**34 533**	**25 587**	**35 209**
1100 Of individuals	157	992	3 919	4 528	9 566	10 533	11 368	11 365	11 214	14 258
1110 On income and profits	157	992	3 919	4 528	9 566	10 533	11 368	11 365	11 214	14 258
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	7 915	8 705	20 018	22 522	24 702	23 167	14 373	20 951
1210 On profits	274	1 916	7 915	8 705	20 018	22 522	24 702	23 167	14 373	20 951
Corporate income tax	274	1 916	6 877	7 400	18 020	20 668	22 083	20 538	12 731	18 286
Income tax surcharge	0	0	1 038	1 305	1 985	1 841	2 601	2 612	1 620	2 646
Special contribution of the cooperative sector	0	0	0	0	13	14	19	17	21	19
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**179**	**1 727**	**6 037**	**8 671**	**15 550**	**17 911**	**19 302**	**21 068**	**23 138**	**23 994**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	179	1 727	6 037	8 671	15 550	17 911	19 302	21 068	23 138	23 994
2410 On a payroll basis	179	1 727	6 037	8 671	15 550	17 911	19 302	21 068	23 138	23 994
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**398**	**485**	**869**	**925**	**1 025**	**1 005**	**935**	**1 081**
4000 Taxes on property	**16**	**266**	**439**	**994**	**2 726**	**3 046**	**3 243**	**3 428**	**2 954**	**4 119**
4100 Recurrent taxes on immovable property	16	189	291	254	330	344	435	446	282	586
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	148	359	294	349	278	341	328	469
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	2 102	2 353	2 531	2 641	2 344	3 064
4500 Non-recurrent taxes	0	0	0	380	0	0	0	0	0	0
4510 On net wealth	..	..	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	0	380	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**1 401**	**12 436**	**25 985**	**28 937**	**56 364**	**60 580**	**64 017**	**66 742**	**55 520**	**75 817**
5100 Taxes on production, sale, transfer, etc	1 401	12 436	25 985	28 937	56 364	60 580	64 017	66 742	55 520	75 817
5110 General taxes	344	5 146	14 170	16 050	36 521	39 228	41 562	42 891	35 815	49 264
5111 Value added taxes	344	5 146	14 170	16 050	36 521	39 228	41 562	42 891	35 815	49 264
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 057	7 290	11 815	12 887	19 844	21 352	22 454	23 851	19 705	26 553
5121 Excises	256	4 592	7 606	8 458	14 953	16 405	17 011	18 285	15 598	20 048
Beer	70	376	358	376	824	974	1 150	1 339	1 164	1 754
Soft drinks	25	240	419	514	890	938	979	1 075	1 073	1 332
Liquors	32	48	80	121	190	192	227	217	206	297
Petroleum products	43	347	0	0	0	0	0	0	0	0
Cigarettes	57	369	582	607	564	563	565	514	471	531
Fuel tax	0	2 954	5 578	6 288	11 594	12 773	13 061	14 131	11 951	14 919
Other	28	258	589	551	890	965	1 028	1 010	733	1 215
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	498	2 083	2 869	2 505	3 998	4 244	4 485	4 474	3 282	5 288
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 869	2 505	3 998	4 244	4 485	4 474	3 282	5 288
5124 Taxes on exports	217	6	0	0	72	79	90	18	10	76
Bananas	39	5	..	..	0	0	0	0	0	0
Coffee	1	0	..	..	0	0	0	0	0	0
Temporary export tax	163	0	..	..	0	0	0	0	0	0
Special contribution of the mining sector	0	0	..	..	72	79	90	18	10	76
Other	15	1	..	..	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	0	0	0	0	86	84	80	49	41	44
Special contribution of mobile services	..	..	..	..	60	55	49	35	36	36
Special contribution of the food and services sector	..	..	..	..	23	25	26	9	3	5
Special contribution of casino games and slot machines	..	..	..	..	3	4	4	5	2	3
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	87	610	1 340	1 924	734	539	789	1 025	774	1 097
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**91**	**962**	**1 469**	**2 225**	**5 136**	**2 142**	**2 404**	**5 220**	**4 315**	**4 847**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	91	962	1 469	2 225	5 136	2 142	2 404	5 220	4 315	4 847

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Figures for local tax revenues may include non-tax revenues and central government transfers which are not considered as tax revenues according to the OECD classification, described in the Interpretative Guide, but it has not been possible to distinguish the different components within the aggregate data.
Heading 3000: The employer contributions to the National Institute of Vocational Training (INFOP) are included in heading 3000. The tax revenue is classified under the central government. In Honduras this revenue is classified under a separate unit considered to be different to the central government.
Source: Servicio de Administración de Rentas (Revenue Administration Service); Secretaría de Finanzas (Ministry of Finance).

StatLink https://stat.link/rcdo8n

Table 5.18. Jamaica, details of tax revenues

Details of tax revenue

Million JMD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**7 748**	**87 713**	**219 435**	**287 139**	**467 350**	**517 091**	**562 009**	**602 592**	**544 211**	**616 467**
1000 Taxes on income, profits and capital gains	**3 639**	**35 457**	**88 026**	**105 917**	**135 564**	**129 925**	**144 581**	**155 140**	**155 632**	**167 112**
1100 Of individuals	1 687	17 441	48 220	54 798	72 175	60 306	62 644	69 323	72 692	77 756
1110 On income and profits	1 687	17 441	48 220	54 798	72 175	60 306	62 644	69 323	72 692	77 756
PAYE	1 489	16 515	45 533	50 828	67 591	54 879	57 472	63 716	67 228	72 416
Other individuals	198	926	2 687	3 969	4 584	5 427	5 173	5 607	5 464	5 340
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	19 758	33 091	47 530	61 401	62 504	67 623	61 823	68 791
1210 On profits	1 280	7 627	19 758	33 091	47 530	61 401	62 504	67 623	61 823	68 791
Bauxite/alumina	134	430	1 626	866	0	0	0	0	0	0
Other companies	1 146	7 197	18 132	32 224	46 823	60 431	61 427	67 251	61 665	68 646
Minimum business tax	0	0	0	0	707	970	1 077	372	159	145
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	672	10 389	20 048	18 028	15 859	8 218	19 433	18 194	21 117	20 565
Tax on dividends	68	854	1 928	1 059	1 408	1 801	1 987	2 368	2 757	2 536
Tax on interests	605	9 535	18 120	16 970	14 451	6 417	17 446	15 827	18 360	18 029
2000 Social security contributions	**..**	**..**	**6 349**	**8 199**	**17 978**	**19 249**	**21 033**	**24 569**	**25 076**	**31 671**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	6 349	8 199	17 978	19 249	21 033	24 569	25 076	31 671
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**305**	**3 821**	**9 898**	**12 792**	**22 845**	**25 865**	**28 541**	**31 294**	**30 813**	**32 063**
4000 Taxes on property	**965**	**4 262**	**12 617**	**9 939**	**21 149**	**23 583**	**24 793**	**19 117**	**15 600**	**18 155**
4100 Recurrent taxes on immovable property	67	639	1 788	2 600	7 101	8 523	8 478	9 020	7 996	9 546
4110 Households	67	639	1 788	2 600	7 101	8 523	8 478	9 020	7 996	9 546
Municipal property tax	0	639	1 788	2 600	7 101	8 523	8 478	9 020	7 996	9 546
Other property taxes	67	0	0	0	0	0	0	0	0	0
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	898	3 623	10 829	7 339	14 048	15 060	16 315	10 097	7 603	8 609
Stamp duty	898	3 623	10 829	7 339	14 048	15 060	16 315	10 097	7 603	8 609
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**2 824**	**43 907**	**101 639**	**149 544**	**268 569**	**316 601**	**340 651**	**370 321**	**315 268**	**365 499**
5100 Taxes on production, sale, transfer, etc	2 760	43 107	100 317	147 500	265 064	311 911	335 189	363 429	308 011	357 080
5110 General taxes	297	22 356	65 030	84 409	149 111	171 584	187 576	203 297	177 354	199 638
5111 Value added taxes	293	22 356	63 948	82 407	146 030	168 112	183 646	199 150	173 480	194 725
General consumption tax	293	22 356	63 948	82 407	146 030	168 112	183 646	199 150	173 480	194 725
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	..	..	..	..	..	..	..	..	..
5113 Other	0	0	1 082	2 002	3 081	3 472	3 930	4 147	3 873	4 913
Environmental levy	..	..	1 082	2 002	3 081	3 472	3 930	4 147	3 873	4 913
5120 Taxes on specific goods and services	2 463	20 752	35 287	63 091	115 953	140 327	147 613	160 133	130 658	157 442
5121 Excises	1 158	9 751	13 289	38 112	59 327	75 152	75 169	80 773	69 949	84 782
Special consumption tax	1 115	9 751	13 289	38 112	59 327	75 112	75 103	80 693	69 852	84 704
Quarry tax	0	0	0	0	0	39	66	80	97	78
Other excises	44	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	782	8 498	18 640	19 959	34 033	37 737	41 243	44 809	40 420	47 762
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	523	2 503	3 359	5 020	22 593	27 438	31 202	34 550	20 289	24 898
Travel tax	86	1 999	2 144	3 512	12 726	18 659	20 114	21 954	9 108	12 624
Telephone call tax	86	0	0	0	4 810	3 543	3 247	3 568	3 619	3 414
Betting, gaming and lottery	50	504	1 215	1 508	2 802	2 639	5 205	6 152	6 163	7 229
Accommodation tax	87	0	0	0	2 254	2 598	2 636	2 877	1 400	1 631
Bank and trust	204	0	0	0	0	0	0	0	0	0
Entertainment tax	11	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	64	800	1 322	2 045	3 505	4 690	5 463	6 892	7 257	8 419
5210 Recurrent taxes	64	800	1 322	2 045	3 505	4 690	5 463	6 892	7 257	8 419
5211 Paid by households: motor vehicles	47	751	1 012	1 775	3 032	3 768	4 334	4 863	4 528	4 864
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	17	49	310	270	473	922	1 129	2 029	2 728	3 555
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**16**	**266**	**907**	**748**	**1 245**	**1 868**	**2 410**	**2 151**	**1 824**	**1 967**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	16	266	907	748	1 245	1 868	2 410	2 151	1 824	1 967
Contractors levy	16	266	907	748	1 245	1 868	2 410	2 151	1 824	1 967

.. Not available
Note: Year ending 31st December, except for 1990-2003 which refer to fiscal year ending 31st March due to data availability.
The data are on a cash basis.
Heading 2000: The figures include contributions to National Insurance Scheme (NIS).
Heading 3000: Education tax in Jamaica includes contributions from employees, employers and the self-employed calculated based on their emoluments. The employer contributions account for the majority of the total contributions.
Source: Ministry of Finance and the Public Service; Tax Administration Jamaica.

StatLink https://stat.link/1q3pwg

Table 5.19. Mexico, details of tax revenues

Details of tax revenue

Million MXN

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**102 005**	**767 216**	**1 382 103**	**1 716 243**	**3 343 314**	**3 527 032**	**3 797 888**	**3 995 654**	**4 148 699**	**4 377 283**
1000 Taxes on income, profits and capital gains	**34 673**	**276 548**	**554 099**	**683 604**	**1 427 114**	**1 571 954**	**1 671 513**	**1 694 143**	**1 768 161**	**1 903 047**
1100 Of individuals	..	..	238 938	313 473	681 784	754 109	804 236	829 501	872 598	938 623
Tax on income of individuals	..	..	238 938	313 473	681 784	754 109	804 236	829 501	872 598	938 623
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	217 790	246 745	700 925	769 193	809 834	803 643	832 120	898 767
Tax on income of corporations	..	..	217 790	246 745	700 925	769 193	809 834	803 643	832 120	898 767
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unenocable between 1100 and 1200	34 673	276 548	97 370	123 386	44 405	48 652	57 443	60 999	63 443	65 657
Tax on income of other individuals and corporations	..	244 841	54 785	66 937	44 225	46 004	50 878	54 686	58 196	58 306
Tax on asset	..	13 913	15 670	-624	-918	-1 069	-396	-585	-1 245	-380
Credit on salary	..	17 794	23 177	9 708	1 144	1 036	1 172	1 290	479	512
Oil yields tax	..	0	3 738	2 296	0	0	0	0	0	0
IETU	..	0	0	45 069	-4 039	-1 648	319	-195	-888	200
Imposed by Activity Exploration and extraction of hydrocarbon	..	0	0	0	3 994	4 330	5 470	5 803	6 902	7 019
2000 Social security contributions	**17 165**	**138 223**	**236 727**	**277 459**	**434 998**	**467 619**	**509 087**	**552 058**	**576 019**	**612 175**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unenocable between 2100, 2200 and 2300	17 165	138 223	236 727	277 459	434 998	467 619	509 087	552 058	576 019	612 175
2410 On a payroll basis	..	138 223	236 727	277 459	434 998	467 619	509 087	552 058	576 019	612 175
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**1 797**	**11 217**	**28 071**	**36 911**	**76 762**	**84 099**	**93 303**	**101 284**	**105 456**	**69 962**
Substitute tax on salary	..	0	0	0	0	0	0	0	0	0
Payroll tax	..	11 101	20 277	27 813	76 304	83 608	92 833	100 798	104 825	69 668
Tax on remuneration to the personal work	..	65	7 578	8 841	225	246	270	298	407	244
Tax on professions and fees	..	36	68	71	99	103	111	121	177	44
Tax on operations by contract	..	15	148	186	134	141	90	67	47	7
4000 Taxes on property	**1 914**	**13 964**	**33 161**	**38 955**	**63 273**	**67 836**	**77 110**	**79 262**	**79 237**	**78 798**
4100 Recurrent taxes on immovable property	1 036	9 948	19 425	25 724	40 357	44 680	49 445	50 540	52 728	51 086
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	1 036	9 948	19 425	25 724	40 357	44 680	49 445	50 540	52 728	51 086
Property tax	..	9 948	19 425	25 724	40 357	44 680	49 445	50 540	52 728	51 086
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	8	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	8	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	870	4 017	13 736	13 231	22 917	23 156	27 665	28 722	26 509	27 712
Alienation of immovable property	..	1 763	1 076	1 122	1 723	1 623	1 823	1 939	1 982	1 376
Transfer of ownership of real estate	..	2 236	8 147	5 027	9 593	7 016	8 658	8 385	12 072	11 427
Purchasing property	..	18	4 513	7 082	11 600	14 516	17 184	18 397	12 456	14 909
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**44 837**	**319 612**	**513 140**	**651 915**	**1 295 653**	**1 283 049**	**1 381 659**	**1 504 252**	**1 544 156**	**1 633 420**
5100 Taxes on production, sale, transfer, etc	44 171	310 325	491 928	630 123	1 274 738	1 262 770	1 364 208	1 486 758	1 527 674	1 627 192
5110 General taxes	26 635	189 606	409 013	504 509	791 700	816 048	922 238	933 327	987 525	1 123 699
5111 Value added taxes	26 635	189 606	409 013	504 509	791 700	816 048	922 238	933 327	987 525	1 123 699
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	17 519	120 720	82 915	125 614	483 038	446 722	441 970	553 432	540 149	503 494
5121 Excises	10 072	86 163	47 008	86 098	420 448	378 537	358 577	470 993	469 040	410 450
Special tax on production and services	..	81 544	41 532	81 427	411 390	367 834	347 436	460 496	460 674	399 154
Tax on new automobiles	..	4 619	5 476	4 671	9 058	10 703	11 142	10 497	8 366	11 296
Tax on luxury goods and services	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5123 Customs and import duties	6 998	33 285	33 344	26 602	51 889	53 793	67 232	66 295	59 247	77 236
Step customs officer	..	423	1 156	2 071	1 336	1 463	1 690	1 554	1 309	1 697
Import taxes	..	32 861	32 188	24 531	50 553	52 330	65 543	64 741	57 938	75 539
5124 Taxes on exports	75	4	3	0	0	0	0	0	0	0
Tax on exports	..	4	3	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	132	1 042	2 146	10 958	5 630	7 778	8 692	9 196	5 625	5 842
IDE	..	0	0	8 022	-1 262	-739	-629	-405	-252	-135
Tax on lodging	..	504	1 059	1 384	3 009	3 598	3 945	4 254	2 500	2 019
Public entertainment tax	..	240	365	462	858	839	909	924	467	381
Tax on lotteries, raffles and gambling	..	267	705	923	1 828	2 717	2 947	3 403	2 114	2 176
Tax on commercials	..	4	17	166	906	1 082	1 231	376	0	0
Various indirect taxes	..	28	0	1	291	282	288	644	795	1 401
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	242	226	414	1 956	5 070	6 613	7 468	6 947	6 238	9 966
Mining fees	..	226	414	1 956	5 070	6 613	7 468	6 947	6 238	9 966
5130 Unallocable between 5110 and 5120	17	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	666	9 287	21 212	21 793	20 915	20 279	17 451	17 494	16 482	6 227
5210 Recurrent taxes	666	9 287	21 212	21 793	20 915	20 279	17 451	17 494	16 482	6 227
5211 Paid by households: motor vehicles	567	8 878	20 692	21 319	20 192	19 530	16 533	16 624	15 699	5 305
Tax on motor vehicules	..	8 878	20 692	21 319	20 192	19 530	16 533	16 624	15 699	5 305
5212 Paid by others: motor vehicles	0	301	275	281	503	554	640	645	437	605
Tax on federal auto transport	..	301	275	281	503	554	640	645	437	605
5213 Paid in respect of other goods	99	108	246	193	220	194	278	225	347	318
Sport fishing	..	40	98	59	68	71	73	73	55	69
Sport hunting	..	3	0	0	0	0	0	0	0	0
Tax on commercial activities	..	63	147	50	46	28	115	41	159	244
Trade in books and magazines	..	0	0	0	1	0	0	0	0	0
Tax on industrial activities	..	2	0	82	78	77	73	92	113	0
Mining	..	0	0	1	28	18	17	17	19	5
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**1 619**	**7 651**	**16 905**	**27 398**	**45 514**	**52 475**	**65 217**	**64 654**	**75 671**	**79 881**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 619	7 651	16 905	27 398	45 514	52 475	65 217	64 654	75 671	79 881
Accessories	..	5 504	12 403	22 206	28 480	32 153	45 864	41 063	56 793	54 231
Unallocable between 1000 and 5000 caused in exercices fiscal previous liquidation slopes or of payment	..	374	222	30	329	281	400	79	218	304
Additional state and local taxes	..	1 773	4 280	5 162	16 705	20 042	18 952	23 512	18 660	25 347

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Heading 1000: In ECLAC data, income taxes are presented net of credit on salary figures.
Heading 2000: In ECLAC data, social security contributions are presented net of transfers from the Federal government for the payment of IMSS (Mexican Social Security Institute) pensions.
Source: Ministry of Finance, Economic Department.

StatLink https://stat.link/4lmsy1

Table 5.20. Nicaragua, details of tax revenues

Details of tax revenue

Million NIO

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	..	**9 300**	**25 811**	**36 162**	**88 483**	**98 803**	**95 457**	**107 333**	**109 979**	**133 653**
1000 Taxes on income, profits and capital gains	..	**1 144**	**5 746**	**8 351**	**24 911**	**28 557**	**29 258**	**33 036**	**32 470**	**40 753**
1100 Of individuals	..	299	1 488	1 857	5 396	6 468	6 780	6 561	6 449	8 094
1110 On income and profits	..	299	1 488	1 857	5 396	6 468	6 780	6 561	6 449	8 094
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	845	4 258	6 494	19 515	22 089	22 478	26 475	26 021	32 659
1210 On profits	..	845	4 258	6 494	19 515	22 089	22 478	26 475	26 021	32 659
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	**1 678**	**4 921**	**8 090**	**21 296**	**23 868**	**24 624**	**27 586**	**29 014**	**32 054**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	1 678	4 921	8 090	21 296	23 868	24 624	27 586	29 014	32 054
2410 On a payroll basis	..	1 678	4 921	8 090	21 296	23 868	24 624	27 586	29 014	32 054
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	..	**11**	**338**	**423**	**834**	**896**	**961**	**1 196**	**1 035**	**1 188**
4100 Recurrent taxes on immovable property	..	0	318	403	744	808	881	1 129	980	1 117
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	11	20	20	90	88	80	67	55	71
Stamp duties	..	11	20	20	90	88	80	67	55	71
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	**5 584**	**14 522**	**18 951**	**40 697**	**44 563**	**39 815**	**44 608**	**46 547**	**58 617**
5100 Taxes on production, sale, transfer, etc	..	5 584	14 283	18 608	39 855	43 619	38 780	43 674	45 534	57 461
5110 General taxes	..	2 931	9 155	11 932	26 273	29 201	25 791	27 933	29 031	37 603
5111 Value added taxes	..	2 931	8 025	10 353	22 822	25 551	21 905	24 116	24 990	32 998
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	1 129	1 579	3 452	3 650	3 886	3 817	4 041	4 605
5120 Taxes on specific goods and services	..	2 653	5 128	6 676	13 581	14 419	12 990	15 741	16 503	19 858
5121 Excises	..	2 034	4 099	5 541	10 950	11 764	10 931	13 616	14 163	16 549
Alcoholic beverages	..	84	144	198	305	355	353	583	702	626
Beer	..	203	480	645	1 476	1 649	1 663	1 857	1 939	2 269
Cigarettes	..	70	158	45	0	0	0	0	0	0
Soft drinks	..	123	146	248	525	545	523	470	539	611
Petroleum products	..	1 359	2 108	2 699	5 021	5 534	5 395	5 589	5 561	6 846
Gaming machines	..	0	0	0	0	0	90	120	118	137
Excises on imports	..	196	1 025	1 559	3 505	3 541	2 763	4 805	5 083	5 794
Other excises	..	-1	37	148	117	140	145	193	222	267
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	1 030	1 135	2 631	2 654	2 058	2 125	2 340	3 309
Custom duties	..	452	1 004	1 094	2 509	2 623	2 058	2 125	2 340	3 309
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	26	41	123	31	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	239	343	842	943	1 035	934	1 014	1 156
5210 Recurrent taxes	..	..	18	20	59	59	59	61	62	71

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5211 Paid by households: motor vehicles	..	..	18	20	59	59	59	61	62	71
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	221	323	783	884	976	874	951	1 085
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	**..**	**0**	**284**	**347**	**745**	**919**	**798**	**907**	**913**	**1 041**
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	284	347	745	919	798	907	913	1 041

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Comparable statistics for 1990 cannot be shown due to the devaluation of the Nicaraguan cordoba.
Figures for local tax revenues are estimated for 2020 and 2021 as data are not available. Data for social security contributions have been preliminary since 2014.
Heading 1000: The split between PIT (heading 1100) and CIT (heading 1200) is estimated based on information from previous years.
Source: Ministerio de Hacienda y Crédito Público (Ministry of Finance and Public Credit); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

StatLink https://stat.link/c0d26w

Table 5.21. Panama, details of tax revenues

Details of tax revenue

Million PAB

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**948**	**1 942**	**3 298**	**4 815**	**9 004**	**9 366**	**9 631**	**9 382**	**7 240**	**8 106**
1000 Taxes on income, profits and capital gains	**217**	**485**	**940**	**1 317**	**2 400**	**2 451**	**2 672**	**2 445**	**1 880**	**1 998**
1100 Of individuals	140	295	393	440	870	1 088	1 193	1 135	965	1 102
1110 On income and profits	140	295	393	440	870	1 088	1 193	1 135	965	1 102
Payroll	115	222	303	353	733	931	1 049	992	838	967
Personal income tax	14	20	28	35	54	68	54	49	32	38
Panama Canal Authority withholding	10	53	62	52	83	89	90	94	94	97
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	66	159	382	603	1 036	943	955	902	595	582
1210 On profits	66	159	382	603	1 036	943	955	902	595	582
Colón Free Zone	5	3	12	20	36	41	53	45	30	41
Corporate income tax	61	155	370	584	1 000	902	901	857	565	541
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	164	273	494	420	524	407	320	315
Dividends and complimentary tax	11	31	89	166	282	253	307	266	218	210
Capital gains	0	0	75	107	212	167	217	142	102	105
2000 Social security contributions	**325**	**742**	**1 104**	**1 637**	**3 426**	**3 654**	**3 797**	**3 894**	**3 225**	**3 570**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	325	742	1 104	1 637	3 426	3 654	3 797	3 894	3 225	3 570
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**36**	**40**	**59**	**111**	**127**	**130**	**138**	**103**	**113**
Education insurance	..	36	40	59	111	127	130	138	103	113
4000 Taxes on property	**32**	**43**	**119**	**138**	**209**	**251**	**244**	**169**	**126**	**180**
4100 Recurrent taxes on immovable property	28	34	74	108	168	207	209	134	104	145
4110 Households	28	34	74	108	168	207	209	134	104	145
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	3	9	45	30	41	44	36	35	22	35
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**349**	**608**	**1 057**	**1 623**	**2 823**	**2 849**	**2 754**	**2 705**	**1 887**	**2 220**
5100 Taxes on production, sale, transfer, etc	332	546	961	1 473	2 555	2 570	2 474	2 425	1 661	1 954
5110 General taxes	80	69	205	766	1 510	1 529	1 477	1 436	979	1 131
5111 Value added taxes	80	69	205	766	1 510	1 529	1 477	1 436	979	1 131
ITBMS on sales	31	69	205	399	974	983	957	954	659	689
ITBMS on imports	49	0	0	367	536	546	519	482	320	442
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	251	477	756	707	1 045	1 041	997	989	682	823
5121 Excises	0	141	140	239	519	480	449	468	301	369
Petroleum products	..	109	90	97	214	190	168	196	123	150
Beer	..	18	25	31	49	49	53	54	47	47
Cigarette	..	0	0	0	23	21	24	26	20	19
Wine and liquor	..	12	11	11	10	6	18	17	13	15
Soft drinks	..	2	4	6	6	7	11	11	7	6
Automobiles	..	0	0	0	172	182	149	138	69	106
Other excises	..	0	11	95	46	25	27	26	23	26
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	125	298	574	390	355	358	338	319	215	286
5124 Taxes on exports	13	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	1	37	41	78	171	203	211	203	166	168
Insurance premiums	0	17	24	47	52	86	90	86	88	80
Cable and telecommunications	0	16	8	17	41	40	42	40	37	36
Gambling	0	0	1	1	53	52	53	50	16	29
Banks, financial institutions and exchange houses	0	2	9	12	25	25	26	26	25	23
Commercial activities and services	1	3	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	15	62	97	151	268	279	280	280	227	266
Other indirect taxes	0	0	0	36	65	69	66	61	42	58
5210 Recurrent taxes	12	58	83	115	204	210	214	219	184	208
5211 Paid by households: motor vehicles	0	7	10	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	5	5	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	46	68	115	204	210	214	219	184	208
Commercial licences	12	19	35	75	123	121	124	126	107	119
Permission to conduct commercial and service activities	0	25	31	38	77	84	86	89	73	85
Permission to conduct industrial activities	0	2	2	2	4	4	4	4	3	4
Others	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	4	4	13	0	0	0	0	0	0	0
Building and construction	0	4	13	..	..	..	..	..	..	..
Ship registration	4	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	0	0	0	0	0	0	0	0	0
6000 Other taxes	**26**	**27**	**38**	**41**	**35**	**34**	**34**	**30**	**20**	**24**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	26	27	38	41	35	34	34	30	20	24
Stamp duties	17	27	38	41	35	34	34	30	20	24
Others	9	0	0	0	0	0	0	0	0	0

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Tax revenue data are exclusive of documentos fiscales which are considered as wastable tax credits according to the OECD classification described in the Interpretative Guide. Central government tax revenue data for 2021 are preliminary. Local government tax revenue data for 2021 are estimated.
Heading 2000: Social security contributions include regular and special contributions and professional risks premium collected by the Caja de Seguro Social (CSS).
Heading 3000: In ECLAC data, education insurance is classified as "Other taxes" (6000).
Heading 5126: In CIAT and ECLAC data, tax on banks, financial institutions and exchange houses is classified as a property tax (4000).
Heading 6200: Stamp duties before 2000 include tax on telephone calls and cables which cannot be distinguished due to data availability.
Source: Contraloría General de la República de Panamá (Comptroller General of the Republic of Panama); Ministerio de Economía y Finanzas de Panamá (Ministry of Economy and Finance of Panama); Caja de Seguro Social (Social Security Fund); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

StatLink https://stat.link/ptv9ao

Table 5.22. Paraguay, details of tax revenues

Details of tax revenue

Million PYG

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**608 021**	**3 587 451**	**9 669 201**	**15 638 531**	**27 466 261**	**30 731 221**	**31 954 693**	**33 008 733**	**32 441 314**	**37 494 171**
1000 Taxes on income, profits and capital gains	**73 726**	**470 388**	**1 228 684**	**2 096 498**	**4 429 169**	**5 086 803**	**5 265 609**	**6 022 875**	**6 010 196**	**6 920 734**
1100 Of individuals	..	15 042	11 966	31 263	396 573	526 704	626 525	620 038	536 357	364 990
1110 On income and profits	..	15 042	11 966	31 263	396 573	526 704	626 525	620 038	536 357	364 990
IRAGRO-IMAGRO	..	15 042	11 200	30 113	256 019	326 555	360 003	327 328	277 061	14 567
Personal income tax	..	0	766	1 150	140 554	200 150	266 523	292 710	259 296	350 422
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	455 346	1 216 718	2 065 235	4 032 596	4 560 099	4 639 084	5 402 837	5 473 839	6 555 744
1210 On profits	..	455 346	1 216 718	2 065 235	4 032 596	4 560 099	4 639 084	5 402 837	5 473 839	6 555 744
Income tax on small businesses	..	0	4 620	9 380	18 567	22 848	25 540	26 824	28 852	1 907
Single tax	..	4 238	8 411	715	3	2	1	0	0	0
Single tax on maquiladoras companies	..	0	1 401	3 310	12 087	20 194	27 070	31 201	35 229	53 255
IRACIS	..	451 108	1 202 286	2 051 830	4 001 939	4 517 056	4 586 475	5 344 811	1 302 426	215 069
Business income tax (IRE)	..	0	0	0	0	0	0	0	3 239 933	5 288 814
Tax on dividends and income (IDU)	..	0	0	0	0	0	0	0	867 399	996 698
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	0	0	0	0	0
Others	73 726	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**28 882**	**919 533**	**2 265 097**	**3 552 640**	**7 048 846**	**8 052 403**	**8 209 087**	**8 729 492**	**8 954 858**	**10 273 367**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	28 882	919 533	2 265 097	3 552 640	7 048 846	8 052 403	8 209 087	8 729 492	8 954 858	10 273 367
2410 On a payroll basis	28 882	919 533	2 265 097	3 552 640	7 048 846	8 052 403	8 209 087	8 729 492	8 954 858	10 273 367
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**17 162**	**71 777**	**276 985**	**276 119**	**571 590**	**565 323**	**415 570**	**443 521**	**401 222**	**488 894**
4100 Recurrent taxes on immovable property	17 162	0	196 504	258 423	540 423	529 986	389 962	417 177	375 800	457 759
4110 Households	17 162	..	196 504	258 423	540 423	529 986	389 962	417 177	375 800	457 759
Real estate tax	17 162	..	190 924	249 697	514 404	501 873	359 235	378 712	342 625	408 189
Tax on vacant lots	0	..	2 046	2 925	10 284	13 600	17 411	20 985	19 608	25 876
Large estate and land tax	0	..	3 533	5 801	15 736	14 513	13 315	17 480	13 566	23 694
4120 Others	0	..	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	71 777	80 466	15 955	29 897	33 872	24 583	24 912	24 857	30 556
Real estate transfer tax	..	0	6 412	11 766	22 978	26 263	17 228	17 216	13 595	21 025
Municipal Seal and Stamp Paper Tax	..	0	2 923	3 857	6 515	7 464	7 326	7 346	11 205	9 466
Registration and stamp duties	..	71 777	71 130	332	403	144	30	350	57	65
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	16	1 742	1 269	1 466	1 025	1 432	565	579
5000 Taxes on goods and services	**438 444**	**2 080 878**	**5 813 827**	**9 462 461**	**15 225 947**	**16 813 348**	**17 901 774**	**17 610 929**	**16 929 091**	**19 548 577**
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	5 685 560	9 245 877	14 746 697	16 356 200	17 550 296	17 230 758	16 557 669	19 123 598
5110 General taxes	0	1 150 496	3 496 977	5 991 694	10 482 238	11 221 710	11 851 395	11 794 402	11 787 033	13 705 814
5111 Value added taxes	0	1 150 496	3 496 977	5 991 694	10 482 238	11 221 710	11 851 395	11 794 402	11 787 033	13 705 814
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	438 444	930 382	2 188 583	3 254 183	4 264 459	5 134 490	5 698 901	5 436 356	4 770 635	5 417 784
5121 Excises	300 219	456 561	1 335 412	1 710 531	2 589 108	2 890 013	3 156 091	2 992 813	2 773 235	2 989 115
Fuels	41 087	316 694	1 000 894	1 126 143	1 830 782	2 032 235	2 300 311	2 084 712	2 032 124	2 301 115
Other excises	259 132	136 194	309 463	537 887	745 189	843 123	841 900	886 475	724 578	664 820
Animal health and quality service	0	3 673	24 923	46 501	13 137	14 656	13 881	13 875	16 533	23 163
Livestock trade	0	0	132	0	0	0	0	7 751	0	17
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	138 225	473 821	838 494	1 524 252	1 642 818	2 206 934	2 512 883	2 420 302	1 984 697	2 409 292
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	14 677	19 401	32 533	37 542	29 927	23 241	12 704	19 377
Advertising	..	..	3 613	5 249	8 424	9 489	7 387	6 741	6 384	7 979
Public transport	..	..	4 173	4 363	4 316	4 080	4 196	3 420	1 255	2 079
Gambling	..	..	162	16	3 683	7 131	6 448	6 617	2 666	4 006
Advertising and gambling	..	..	5 361	8 884	12 715	14 821	9 796	4 447	1 317	2 502
Other taxes on specific services	..	..	1 368	888	3 395	2 021	2 099	2 017	1 082	2 810
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	126 958	216 347	451 842	426 115	350 893	379 208	370 331	423 107
5210 Recurrent taxes	..	..	107 077	183 622	386 360	365 303	315 178	329 087	334 724	365 717
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	28 343	52 365	106 200	109 084	106 872	109 402	103 274	116 044
Motor vehicle licences	..	..	28 343	52 365	106 200	109 084	106 872	109 402	103 274	116 044
5213 Paid in respect of other goods	..	..	78 735	131 257	280 161	256 219	208 305	219 685	231 450	249 673
Licencing fees	..	..	75 323	126 965	274 468	250 528	203 605	214 555	225 717	245 516
slaughter tax	..	..	3 363	4 271	5 584	5 395	4 635	4 991	5 585	3 958
Tax to the owners of animals	..	..	48	21	109	296	65	140	148	199
5220 Non-recurrent taxes	..	..	19 881	32 725	65 482	60 812	35 715	50 121	35 607	57 390
Tax on construction	..	..	16 168	31 696	64 284	60 092	34 999	49 375	34 930	56 728
Luxury automobile tax	..	..	2 750	91	152	7	0	0	0	0
Trademarks registration	..	..	962	938	1 045	713	716	746	677	662
5300 Unallocable between 5100 and 5200	0	0	1 309	237	27 409	31 034	585	962	1 092	1 872
6000 Other taxes	**49 807**	**44 875**	**84 608**	**250 812**	**190 709**	**213 344**	**162 652**	**201 917**	**145 946**	**262 599**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	44 875	84 608	250 812	190 709	213 344	162 652	201 917	145 946	262 599
Taxes replaced	0	0	0	0	0	0	0	0	0	0
Other	49 807	44 875	84 608	250 812	190 709	213 344	162 652	201 917	145 946	262 599

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
The figures for years before 2006 exclude local government tax revenues as the data are not available. This affects data in categories 4000, 5000 and 6000.
Heading 2000: Social security contributions before 1999 do not include social security contributions collected by decentralised institutions as the data are not available.
Source: Subsecretaría de Estado de Tributación, Ministerio de Hacienda del Paraguay (Tax Undersecretary, Ministry of Finance of Paraguay); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

StatLink https://stat.link/c8j93w

Table 5.23. Peru, details of tax revenues

Details of tax revenue

Million PEN

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**637**	**26 771**	**59 187**	**74 803**	**106 042**	**107 028**	**121 844**	**127 989**	**109 416**	**157 291**
1000 Taxes on income, profits and capital gains	**37**	**5 078**	**24 139**	**27 317**	**40 360**	**39 846**	**43 979**	**46 753**	**40 124**	**59 170**
1100 Of individuals	3	2 117	4 645	6 518	11 760	13 008	13 598	14 744	13 182	16 765
First category	..	167	217	160	504	532	580	624	503	616
Second category	..	7	611	869	1 536	1 581	1 772	2 412	1 767	3 835
Fourth category	..	234	408	521	871	894	960	1 023	1 002	1 328
Fifth category	..	1 641	3 241	4 735	8 248	8 444	9 162	9 760	9 178	10 237
Tax debt payments	..	68	168	233	601	1 558	1 125	926	733	749
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	2 526	18 724	19 561	24 786	24 604	28 830	29 449	23 352	39 474
1210 On profits	32	2 526	18 724	19 561	24 786	24 604	28 830	29 449	23 352	39 474
Third category	..	2 023	13 258	14 652	16 496	15 499	17 268	17 679	13 804	22 786
Income tax on mining	..	0	0	0	236	638	770	545	430	1 802
Income tax special regime	..	47	60	118	335	323	344	354	271	406
Other incomes corporate	..	18	95	148	215	233	251	257	220	264
Tax debt payments	..	438	3 829	2 856	3 204	3 327	5 244	5 438	3 863	8 291
Temporary tax on net assets	..	0	1 483	1 788	4 300	4 585	4 953	5 176	4 764	5 926
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	770	1 239	3 814	2 233	1 550	2 560	3 589	2 932
Income tax on non-residents	1	487	961	1 511	5 205	3 462	3 560	4 135	5 658	4 425
Income tax refunds	0	-51	-191	-272	-1 391	-1 228	-2 009	-1 575	-2 069	-1 493
2000 Social security contributions	**50**	**3 185**	**5 244**	**7 929**	**13 186**	**13 676**	**14 873**	**15 453**	**14 680**	**16 407**
2100 Employees	..	566	978	2 433	3 585	3 732	4 150	4 137	3 864	4 193
2110 On a payroll basis	..	566	951	1 665	3 488	3 597	3 874	3 959	3 681	3 988
2120 On an income tax basis	..	0	26	767	97	134	275	179	182	206
Solidarity contribution for pension plan	..	..	26	767	97	134	275	179	182	206
2200 Employers	..	2 515	4 221	5 454	9 536	9 878	10 653	11 245	10 767	12 166
2210 On a payroll basis	..	2 432	4 039	5 216	9 282	9 591	10 299	10 883	10 344	11 680
2220 On an income tax basis	..	83	182	238	255	287	354	362	423	486
2300 Self-employed or non-employed	..	95	34	42	64	66	70	70	49	48
2310 On a payroll basis	..	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	..	95	34	42	64	66	70	70	49	48
2400 Unallocable between 2100, 2200 and 2300	50	9	11	0	0	1	1	0	0	0
2410 On a payroll basis	50	9	11	0	0	1	1	..	..	..
2420 On an income tax basis	0	0	0	0	0	0	0	..	..	..
3000 Taxes on payroll and workforce	**0**	**1 176**	**-40**	**57**	**91**	**91**	**99**	**99**	**96**	**101**
Extraordinary solidarity tax (IES)	..	1 151	9	3	1	0	1	0	1	0
IES refunds	..	-2	-48	-2	0	-2	0	-3	0	0
National Housing Fund (FONAVI)	..	27	0	0	0	0	0	0	0	0
Contributions to SENATI	..	0	0	56	90	93	98	102	96	100
4000 Taxes on property	**87**	**323**	**1 931**	**2 231**	**2 637**	**2 573**	**2 680**	**3 063**	**2 418**	**3 266**
4100 Recurrent taxes on immovable property	0	298	554	727	1 629	1 718	1 748	2 026	1 749	2 266
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	49	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	25	1 377	1 504	1 008	855	932	1 037	669	1 000
Financial transactions tax	0	0	1 031	944	168	175	200	224	207	271
Real estate transfer tax	0	25	347	560	840	680	732	813	463	728
Tax Law Decree 519	38	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**454**	**16 263**	**27 142**	**36 353**	**48 247**	**50 061**	**58 551**	**60 366**	**51 219**	**74 386**
5100 Taxes on production, sale, transfer, etc	454	16 239	27 075	36 199	47 943	49 774	58 257	60 064	50 978	74 102
5110 General taxes	109	9 646	20 151	29 094	39 462	41 036	49 038	49 197	42 377	62 779
5111 Value added taxes	109	9 646	20 151	29 094	39 462	41 036	49 038	49 197	42 377	62 779
VAT (internal)	69	6 992	13 586	19 629	31 040	32 114	35 125	37 892	32 708	42 608
VAT (imports)	41	4 961	11 673	15 908	21 652	22 529	25 541	25 613	22 671	35 490
VAT refunds	0	-2 307	-5 107	-6 442	-13 231	-13 606	-11 628	-14 307	-13 003	-15 318
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5120 Taxes on specific goods and services	345	6 593	6 924	7 105	8 482	8 737	9 219	10 867	8 602	11 323
5121 Excises	232	3 518	4 445	4 875	6 175	6 588	7 011	8 668	7 231	9 568
Fuels	151	2 145	2 419	2 410	2 423	2 604	2 565	3 212	2 950	3 648
Gasoline sales tax	3	97	174	210	312	363	437	456	316	548
Other excises	78	1 304	1 872	2 258	3 479	3 711	4 295	5 005	3 971	5 490
Excise tax refunds	0	-28	-20	-4	-39	-91	-286	-4	-5	-119
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 960	2 198	1 803	1 606	1 448	1 455	1 424	1 159	1 464
5124 Taxes on exports	2	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	115	281	427	701	702	754	774	212	291
Casinos and slot machines	..	81	109	187	298	297	318	310	69	125
Tourism tax	..	0	87	105	173	174	193	215	72	83
Municipal taxes on services	..	34	85	135	230	230	243	250	70	83
5127 Other taxes on internat. trade and transactions	48	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	25	67	154	303	288	294	302	241	284
5210 Recurrent taxes	..	25	67	154	303	288	294	302	241	284
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**9**	**745**	**770**	**914**	**1 522**	**780**	**1 662**	**2 254**	**878**	**3 962**
6100 Paid solely by business	0	84	82	108	185	140	133	135	93	109
Single simplified regime	..	84	82	108	185	140	133	135	93	109
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	9	662	688	806	1 337	639	1 529	2 119	785	3 853
Tax debt payments	9	542	510	714	1 068	1 109	1 320	1 843	1 165	4 437
Other taxes	0	133	253	280	1 114	785	1 225	1 389	868	1 031
Other tax refunds	0	-14	-74	-188	-845	-1 255	-1 016	-1 112	-1 249	-1 615

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
The figures for years up to 2000 exclude local government tax revenues as the data are not available.
Heading 2000: All contributions pertaining to pensions are only made by employees and contributions to healthcare are made by employers. The exceptions are special regimes which apply to self-employed and are levied on an income basis.
Heading 3000: Contributions to SENATI are included in heading 3000. The tax revenue is classified under the central government. In Peru this revenue is classified under a separate unit considered to be different to the central government.
Heading 5123: Import tax refunds are classified under 6200 because they cannot be distinguished from other tax refunds.
Source: Superintendencia Nacional de Aduanas y de Administración Tributaria (National Superintendence of Customs and Tax Administration - SUNAT); Banco de la Nación (Bank of the Nation); Ministerio de Economía y Finanzas (Ministry of Economy and Finance); Servicio Nacional de Adiestramiento en Trabajo Industrial (National Industrial Work Training Service).

StatLink https://stat.link/5jel8m

Table 5.24. Saint Lucia, details of tax revenues

Details of tax revenue

Million XCD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	..	**480**	**765**	**828**	**1 090**	**1 107**	**1 157**	**1 180**	**923**	**1 036**
1000 Taxes on income, profits and capital gains	..	**137**	**196**	**224**	**259**	**247**	**269**	**258**	**228**	**229**
1100 Of individuals	..	49	71	83	106	124	131	134	115	130
1110 On income and profits	..	49	71	83	106	124	131	134	115	130
Personal income tax	..	49	71	83	106	104	113	116	99	112
Arrears on personal income tax	..	0	0	0	0	21	18	18	16	18
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	63	92	95	99	102	115	111	97	84
1210 On profits	..	63	92	95	99	102	115	111	97	84
Corporate income tax	..	63	92	95	99	89	92	93	81	67
Arrears on corporate income tax	..	0	0	0	0	13	23	18	16	17
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	26	33	46	53	21	23	13	17	15
Withholdings	..	7	5	14	24	24	28	16	20	18
Arrears	..	25	35	42	39	7	5	7	5	4
Tax Refunds	..	-6	-8	-10	-10	-10	-10	-9	-8	-7
2000 Social security contributions	..	**48**	**77**	**92**	**112**	**114**	**120**	**127**	**118**	**114**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	1	1	1	1	1	1	1
2310 On a payroll basis	..	..	0	1	1	1	1	1	1	1
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	48	76	91	112	113	119	126	117	113
2410 On a payroll basis	..	48	76	91	112	113	119	126	117	113
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	..	**11**	**37**	**19**	**26**	**26**	**26**	**25**	**20**	**31**
4100 Recurrent taxes on immovable property	..	2	5	3	12	12	10	8	7	8
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	9	32	16	14	14	17	18	13	23
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	**284**	**456**	**493**	**694**	**720**	**742**	**770**	**556**	**662**
5100 Taxes on production, sale, transfer, etc	..	277	430	467	663	694	715	742	548	655
5110 General taxes	..	101	122	119	335	318	329	339	241	306
5111 Value added taxes	..	0	0	0	335	318	329	339	241	306
VAT (domestic)	..	..	..	..	177	176	181	184	..	..
VAT (imports)	..	..	..	..	159	142	148	156	..	..
5112 Sales tax	..	101	122	119	0	0	0	0	0	0
Consumption tax (domestic)	..	11	10	6	..	..	..	..	0	..
Consumption tax (Imports)	..	90	112	114	..	..	..	..	0	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	176	308	348	328	376	385	402	307	349
5121 Excises	..	34	49	85	112	128	134	140	121	111
Excise tax (domestic)	..	28	3	14	4	5	5	5	3	3
Excise tax (imports)	..	0	43	68	87	103	109	114	99	88
Fuel Surcharge	..	3	4	4	21	21	20	21	18	20
Surcharge on international calls	..	4	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	108	194	187	189	202	206	205	161	203
Import Duty	..	64	107	101	114	121	123	122	92	116
Thruput Charge	..	1	3	6	4	5	4	4	4	4
Service Charge (imports) and security charges	..	33	66	64	72	76	79	80	65	83
Environmental Levy	..	9	18	16	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	34	65	76	26	46	45	57	25	35
Hotel occupancy tax	..	23	34	34	0	0	0	1	0	0
Insurance premium tax	..	4	7	7	8	9	9	10	10	10
Cellular tax	..	0	12	18	0	0	0	0	0	0
Passenger facility fee	..	0	3	5	3	4	3	3	1	1
Travel tax	..	3	3	4	4	5	5	4	1	1
Airport tax	..	5	6	9	11	29	28	39	13	22
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	7	25	26	31	26	28	28	8	7
5210 Recurrent taxes	..	7	25	26	31	26	28	28	8	7
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	7	25	26	31	26	28	28	8	7
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March. For example, the data for 2021 represent April 2021 to March 2022.

The data are on a cash basis.

The figures do not include local tax revenues because data are not available. Central government tax revenue data are government revised estimates for 2021.

Heading 2000: Social security contributions follow financial year from July to June, instead of April to March. For example, social security contributions in 2021 are between 1st July 2020 and 30th June 2021. Data is estimated for 2021.

Heading 5123: Data for security charge are estimated for 2020 and 2021.

Heading 5213: Data for 2020 and 2021 include some of the licences and fees under taxes on use of goods and permissions in Estimates of Revenue and Expenditure 2022-2023 from the Department of Finance.

Source: The Central Statistical Office of Saint Lucia; Department of Finance of Saint Lucia; National Insurance Corporation of Saint Lucia.

StatLink https://stat.link/cfvujb

Table 5.25. Trinidad and Tobago, details of tax revenues

Details of tax revenue

Million TTD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**4 923**	**10 953**	**37 099**	**39 720**	**33 984**	**31 164**	**36 813**	**38 417**	**31 258**	**34 745**
1000 Taxes on income, profits and capital gains	**2 595**	**6 224**	**26 853**	**27 213**	**17 057**	**16 133**	**19 413**	**22 391**	**15 332**	**17 206**
1100 Of individuals	669	2 325	3 426	4 674	7 458	6 570	6 842	7 215	6 209	5 816
1110 On income and profits	669	2 325	3 426	4 674	7 458	6 570	6 842	7 215	6 209	5 816
Health surcharge	92	149	170	185	226	218	184	191	170	166
Insurance surrender tax	6	7	16	22	46	48	57	65	59	65
Individuals (Ch. 75:01)	571	2 169	3 239	4 467	7 187	6 303	6 601	6 960	5 980	5 585
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 856	3 704	22 252	21 659	8 608	8 736	11 713	13 816	8 186	10 384
1210 On profits	1 856	3 704	22 252	21 659	8 608	8 736	11 713	13 816	8 186	10 384
Oil companies	1 439	2 441	16 206	13 834	1 036	1 116	2 093	3 755	1 762	3 104
Other companies	383	1 041	4 797	6 630	7 003	6 919	8 858	8 694	5 641	6 292
Business levy	0	65	138	206	438	603	608	649	571	650
National recovery impost	34	0	0	0	0	0	0	0	0	0
Unemployment Fund	0	157	1 111	989	131	99	153	718	211	339
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	1 175	881	990	827	858	1 360	938	1 005
2000 Social security contributions	**183**	**702**	**1 502**	**2 645**	**4 252**	**4 608**	**4 670**	**4 706**	**4 686**	**4 510**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	183	702	1 502	2 645	4 252	4 608	4 670	4 706	4 686	4 510
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**90**	**175**	**385**	**194**	**332**	**322**	**362**	**405**	**260**	**289**
4100 Recurrent taxes on immovable property	39	64	84	22	3	3	4	50	2	2
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	1	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	111	301	172	329	319	359	356	258	287
Stamp duties	49	111	301	172	329	319	359	356	258	287
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**2 055**	**3 852**	**8 358**	**9 667**	**12 344**	**10 101**	**12 368**	**10 915**	**10 980**	**12 740**
5100 Taxes on production, sale, transfer, etc	1 973	3 603	8 010	9 282	11 765	9 675	12 024	10 612	10 752	12 480
5110 General taxes	980	1 890	5 105	6 358	7 617	5 876	8 087	6 836	7 417	9 173
5111 Value added taxes	927	1 890	4 829	6 032	7 005	5 050	7 245	5 848	6 682	8 296
5112 Sales tax	54	0	0	0	0	1	0	0	0	0
5113 Other	0	0	276	325	612	825	842	988	734	877
Green Fund	..	..	276	325	612	803	813	957	689	811
Tax on online purchases	..	..	0	0	0	22	29	31	46	66
5120 Taxes on specific goods and services	993	1 713	2 904	2 924	4 148	3 798	3 936	3 777	3 336	3 307
5121 Excises	481	801	614	708	735	739	793	680	703	707
Alcohol products	..	..	..	156	168	150	183	187	205	209
Beer	..	..	..	202	181	202	202	173	197	208
Petroleum products	..	..	..	105	132	102	98	23	6	0
Tobacco products	..	..	..	243	226	253	269	262	274	288
Malt beverages	..	..	..	2	28	33	41	35	21	2
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	260	748	2 004	1 905	3 016	2 684	2 732	2 672	2 301	2 287
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	49	163	284	311	397	375	411	425	331	313
Insurance premium tax	0	56	130	167	181	163	170	180	159	175
Transaction tax on financial services	0	23	42	53	87	93	97	103	92	90
Hotel room tax	0	23	48	46	54	52	52	55	34	20
Betting and entertainment taxes	4	17	0	12	0	0	0	0	0	0
Other taxes on goods and services	45	44	63	33	75	67	93	86	46	27
5127 Other taxes on internat. trade and transactions	202	0	2	1	0	1	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	81	249	348	386	580	426	344	303	228	260
5210 Recurrent taxes	81	249	348	386	580	426	344	303	228	260
Motor vehicle taxes and duties	76	239	338	375	569	415	334	291	221	251
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	5	10	10	10	11	11	11	12	7	9
Liquor and miscellaneous business licence fees	5	10	10	10	11	11	11	12	7	9
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Fiscal year ending on 30th September. For example, the data for 2021 represent October 2020 to September 2021.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available.

Heading 1100: Income taxes on individuals include “Individuals (Ch. 75:01)” and lottery winnings tax.

Heading 2000: Social security contributions follow financial year from July to June, instead of October to September. For example, social security contributions in 2021 are between 1st July 2020 and 30th June 2021. The figures include total contribution income of National Insurance Board minus refunds. A small amount of voluntary contributions have been identified and removed from the figures since 2013.

Heading 5126: Other taxes on goods and services under heading 5126 include mainly club gaming tax which is charged on all gambling tables and other gambling devices from a licenced gambling operator.

Source: Ministry of Finance; The National Insurance Board.

StatLink https://stat.link/uz1l4x

Table 5.26. Uruguay, details of tax revenues

Details of tax revenue

Million UYU

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**2 399**	**64 183**	**141 132**	**212 907**	**441 875**	**494 901**	**534 519**	**573 642**	**600 332**	**684 929**
1000 Taxes on income, profits and capital gains	**114**	**8 698**	**20 540**	**42 583**	**101 738**	**125 295**	**140 527**	**149 920**	**159 783**	**178 797**
1100 Of individuals	0	3 597	8 362	19 148	51 679	68 948	78 571	85 847	91 819	98 825
Personal income tax (IRP)	..	3 597	3 519	0	0	0	0	0	0	0
1110 On income and profits	..	..	4 262	16 790	44 817	60 570	69 083	75 944	80 407	84 910
IRPF second category	..	..	4 262	14 643	39 883	54 327	61 077	67 254	70 295	74 209
Social security assistance	..	..	0	2 651	7 480	9 448	11 091	12 336	14 198	15 355
Personal income tax refunds	..	..	0	-504	-2 545	-3 204	-3 085	-3 646	-4 086	-4 653
1120 On capital gains	..	..	581	2 358	6 862	8 377	9 488	9 903	11 412	13 915
IRPF first category	..	..	581	2 358	6 862	8 377	9 488	9 903	11 412	13 915
1200 Corporate	114	5 102	11 829	21 772	45 535	51 169	56 316	58 071	61 487	71 500
1210 On profits	114	5 102	11 829	21 772	45 535	51 169	56 316	58 071	61 487	71 500
Income tax for economic activities (IRAE)	0	0	709	21 437	45 461	51 081	56 316	58 071	61 487	71 500
Industry and commerce income tax (IRIC)	97	5 096	11 055	333	73	88	0	0	0	0
Agricultural income tax (IRA)	10	3	65	2	1	0	0	0	0	0
Tax on agricultural activities (IMAGRO)	7	3	0	0	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	349	1 662	4 523	5 179	5 639	6 002	6 477	8 472
Non-resident income tax (IRNR)	..	..	349	1 662	4 523	5 179	5 639	6 002	6 477	8 472
2000 Social security contributions	**717**	**17 679**	**28 485**	**49 742**	**119 101**	**131 545**	**139 561**	**151 589**	**150 185**	**165 500**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	717	17 679	28 485	49 742	119 101	131 545	139 561	151 589	150 185	165 500
2410 On a payroll basis	717	17 679	28 485	49 742	119 101	131 545	139 561	151 589	150 185	165 500
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**213**	**5 508**	**13 243**	**18 965**	**36 441**	**38 460**	**40 508**	**44 178**	**46 785**	**52 599**
4100 Recurrent taxes on immovable property	87	3 248	5 686	8 140	16 812	18 180	19 648	21 056	22 672	25 442
Primary education tax	0	378	691	1 064	2 474	2 781	2 961	3 271	3 474	3 822
Farm property tax	0	155	0	189	852	764	728	750	941	968
Property tax surcharge	0	0	0	0	511	543	476	471	610	562
Primary education tax refunds	0	0	0	0	0	0	-3	-2	-1	-1
Other property taxes	87	2 715	4 995	6 887	12 975	14 092	15 485	16 567	17 649	20 091
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	5 392	8 760	16 652	17 057	17 473	19 717	20 335	22 357
4210 Individual	64	108	340	382	684	711	760	707	676	579
4220 Corporate	30	1 661	5 052	8 378	15 968	16 346	16 713	19 010	19 659	21 778
Corporate wealth tax	28	1 507	4 805	8 165	15 967	16 345	16 713	19 010	19 659	21 778
Tax on financial investment companies (ISAFI)	1	154	247	213	1	1	1	0	1	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	31	476	1 831	1 740	2 439	2 662	2 819	2 841	3 193	4 031
Property transfer tax (ITP)	11	372	1 405	1 347	1 724	1 927	1 984	1 859	2 120	2 866
Tax on transfer of rights over athletes	0	0	50	3	0	0	0	0	0	0
Auction tax	20	104	376	390	714	735	835	982	1 073	1 165
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	1	15	335	326	538	560	567	564	585	768
Corporation control tax (ICOSA)	1	15	236	325	538	560	567	564	585	768
Financial system control tax (ICOSIFI)	0	0	99	0	0	0	0	0	0	0
5000 Taxes on goods and services	**1 358**	**32 139**	**77 673**	**100 282**	**182 082**	**196 669**	**210 711**	**224 394**	**239 924**	**283 954**
5100 Taxes on production, sale, transfer, etc	1 301	29 562	74 369	96 494	172 823	186 355	199 329	212 218	227 247	269 300
5110 General taxes	660	18 009	50 943	69 951	123 262	129 663	137 400	145 846	157 644	184 834
5111 Value added taxes	660	17 995	49 064	69 921	123 262	129 663	137 400	145 846	157 644	184 834
5112 Sales tax	1	14	1 879	30	0	0	0	0	0	0
Social security financing tax (COFIS)	0	0	1 859	30	..	..	..	..	..	..
Other sales taxes	1	14	20	0	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5120 Taxes on specific goods and services	641	11 553	23 426	26 543	49 561	56 692	61 928	66 372	69 604	84 466
5121 Excises	393	7 896	13 409	17 300	32 528	37 779	39 214	42 183	44 212	51 646
Fuels	203	4 067	5 694	6 551	15 222	17 129	18 662	20 094	22 157	23 720
Tobacco products	80	1 741	3 085	4 236	6 144	6 995	7 518	7 703	7 944	8 303
Motor vehicles	20	656	1 333	2 289	3 960	4 313	3 789	3 799	4 626	7 289
Non-alcoholic beverages	19	464	804	1 172	2 330	2 547	2 687	2 754	2 879	2 964
Agricultural products	4	299	1 396	1 349	2 227	2 369	2 636	2 998	3 256	4 548
Beer	8	205	372	602	1 109	1 357	1 526	1 494	1 688	1 773
Advances of import excises	0	27	-250	-136	-62	1 372	704	1 591	-465	0
Greases and lubricants	5	119	306	390	559	623	652	677	815	1 380
Alcoholic beverages	22	212	415	562	774	766	617	677	714	1 024
Other excises	32	106	254	283	265	309	423	397	598	644
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	214	1 967	7 077	8 478	15 384	17 198	20 878	22 124	23 099	29 923
5124 Taxes on exports	1	32	274	325	658	664	770	858	908	1 374
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	34	1 392	2 145	440	991	1 052	1 067	1 207	1 384	1 523
Bank asset tax (IMABA)	31	1 092	686	2	0	0	0	0	0	0
Income tax for insurance companies	3	76	336	366	845	902	916	1 004	1 270	1 333
Other services taxes	0	224	1 123	72	146	150	152	202	115	191
5127 Other taxes on internat. trade and transactions	0	265	520	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	57	2 576	3 303	3 788	9 259	10 313	11 382	12 176	12 677	14 654
5210 Recurrent taxes	57	2 576	3 303	3 788	9 259	10 313	11 382	12 176	12 677	14 654
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	57	2 576	3 303	3 788	9 259	10 313	11 382	12 176	12 677	14 654
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**-3**	**159**	**1 191**	**1 335**	**2 513**	**2 933**	**3 212**	**3 560**	**3 655**	**4 078**
6100 Paid solely by business	-10	-145	626	586	850	925	980	1 039	1 033	1 099
Small business tax (minimum VAT)	0	296	563	586	850	925	980	1 039	1 033	1 099
Credit card tax	0	0	63	0	0	0	0	0	0	0
Other tax refunds	-10	-440	0	0	0	0	0	0	0	0
6200 Other	7	303	565	748	1 663	2 008	2 232	2 521	2 623	2 979

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Figures for local tax revenues are estimated for 2021 as data are not available.
Heading 2000: Figures for 1990-98 are estimated by the General Tax Directorate (DGI). The figures have included income from Social Security Bank (BPS) published by the Ministry of Economy and Finance since 1999.
Heading 5112: The tax on the sale of goods by public auctions recorded under other sales taxes is classified in category 4000 in ECLAC data.
Source: Dirección General Impositiva (General Tax Directorate); Ministerio de Economía y Finanzas (Ministry of Economy and Finance).

StatLink https://stat.link/fvuogn

Table 5.27. Venezuela, details of tax revenues

Details of tax revenue

VES

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Total tax revenue	**4 115**	**108 486**	**838 614**	**1 200 840**	**..**	**..**	**..**	**..**	**..**	**..**
1000 Taxes on income, profits and capital gains	**3 444**	**46 856**	**375 642**	**368 365**	**..**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	3 148	33 683	199 585	86 998	..	..	..	..	..	..
1210 On profits	3 148	33 683	199 585	86 998	..	..	..	..	..	..
Oil	3 148	33 683	199 585	86 998	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	176 057	281 367	7 331 699	31 378 510	..	..	..	..
2000 Social security contributions	**202**	**5 905**	**42 176**	**96 896**	**..**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	202	5 905	42 176	96 896	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**
4000 Taxes on property	**11**	**3 999**	**27 147**	**2 217**	**90 877**	**24 353 035**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	1 050	2 217	90 877	361 298	..	..	..	..
4310 Estate and inheritance taxes	11	191	1 050	2 217	90 877	361 298	..	..	..	..
4320 Gift taxes	0	0	0	0	0	0	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	26 097	0	0	23 991 737	..	..	..	..
Bank debits	..	2 918	26 097	..	..	0	..	..	..	..
Registration of immovable property rights	..	890	0	..	..	0	..	..	..	..
Tax on Large Financial Transactions (IGTF)	..	0	0	..	..	23 991 737	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	0	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	..	..	..	..
5000 Taxes on goods and services	**457**	**51 726**	**393 649**	**733 363**	**25 580 149**	**148 669 517**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	457	51 726	393 649	733 363	25 580 149	148 669 517	..	..	..	..
5110 General taxes	0	32 716	278 954	561 005	19 070 779	112 990 174	..	..	..	..
5111 Value added taxes	0	32 716	278 954	561 005	19 070 779	112 990 174	..	..	..	..
5112 Sales tax	..	0	0	0	0	0	..	..	..	..
5113 Other	..	0	0	0	0	0	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	114 695	172 357	6 509 370	35 679 343	..	..	..	..
5121 Excises	157	7 742	29 778	88 722	4 399 252	29 679 186	..	..	..	..
Oil	57	4 679	7 039	12 798	0	0	..	..	..	..
Alcoholic beverages	58	852	9 081	21 915	1 568 778	14 113 397	..	..	..	..
Cigarettes	42	2 201	13 641	54 009	2 830 474	15 565 789	..	..	..	..
Matches	0	9	17	0	0	0	..	..	..	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	..	..	..	..
5123 Customs and import duties	300	9 716	82 713	81 333	2 103 519	5 986 482	..	..	..	..
5124 Taxes on exports	0	0	0	0	0	0	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	..	..	..	..
5126 Taxes on specific services	0	1 552	2 204	2 302	6 600	13 675	..	..	..	..
Telecommunications	0	1 505	1 658	0	0	0	..	..	..	..
Casinos, bingo and slot machines	0	47	546	2 302	6 600	13 675	..	..	..	..
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	..	..	..	..
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**0**	**263 062**	**1 225 170**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	..	0	0	..	..	..	..
6200 Other	..	..	..	..	263 062	1 225 170	..	..	..	..

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Tax data have not been available since 2018.
The figures exclude state and local government tax revenues as the data are not available.
The figures between 2015 and 2017 should be interpreted with caution as they have been affected by the high rate of inflation over this period.
Total tax revenue data were not available since 2014 due to missing data for social security contributions since 2014 and oil revenues since 2016 (classified in heading 1210 taxes on corporate profits).
Source: Servicio Nacional Integrado de Administración Aduanera (National Integrated Service of Customs); Ministerio de Finanzas (Ministry of Finance).

StatLink https://stat.link/ced19u

6 Tax revenues by sub-sectors of general government

Country tables: tax revenues by sub-sectors of general government, 1990-2021

Revenues of Latin American, Caribbean and OECD countries have been attributed to the different levels of government according to the revised guidelines set out in the final version of the 2008 System of National Accounts (SNA). Under this, revenues are generally attributed to the level of government that exercises the authority to impose the tax or has the final discretion to set and vary the tax rate

In all of the following tables a ("..") indicates not available. The main series in this volume cover the years 1990 to 2021.

Figures referring to 1991-99, 2001-04, 2006-09, 2011-14 and 2016-20 in Tables 6.1 to 6.27 have been omitted because of lack of space. Full time series can be accessed Complete series are, however, available on line at http://dx.doi.org/10.1787/data-00641-en.

Table 6.1. Antigua and Barbuda, tax revenues by sub-sectors of government

Million XCD

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**38**	**92**	**89**	**83**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	0	33	37	0	..	..	..	..	..
1200 Corporate	..	37	59	52	83	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**..**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**..**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**..**	**13**	**49**	**52**	**93**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	0	18	18	24	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	13	32	34	69	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**217**	**435**	**481**	**490**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	217	429	478	487	..	..	..	..	..
5110 General taxes	..	0	179	307	315	..	..	..	..	..
5120 Taxes on specific goods and services	..	217	250	171	171	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	0	6	3	3	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	1	..	..	..	..	..
6000 Other taxes	**..**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**268**	**577**	**623**	**667**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds[1]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**83**	**113**	**131**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	83	113	131
3000 Taxes on payroll and workforce	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**..**	**..**	**83**	**113**	**131**

.. Not available

1. Figures for 2019-21 are estimated.

StatLink https://stat.link/rv20tp

Table 6.2. Argentina, tax revenues by sub-sectors of government

Million ARS

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**542**	**11 303**	**78 427**	**384 536**	**2 351 998**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	141	3 937	23 980	188 218	1 004 641	..	..	..	..	..
1200 Corporate	357	6 575	50 664	185 725	1 151 704	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	3 783	10 593	195 653	..	..	..	..	..
2000 Social security contributions[1]	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**616**	**1 254**	**32 674**	**117 274**	**1 043 679**	**549**	**2 614**	**10 864**	**48 908**	**373 956**
4100 Recurrent taxes on immovable property	0	0	0	0	0	419	1 809	5 035	21 738	170 405
4200 Recurrent taxes on net wealth	246	1 084	5 248	18 538	283 469	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	330	100	27 423	98 736	760 209	130	804	5 829	27 170	203 551
4500 Non-recurrent taxes	40	70	3	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**4 669**	**27 592**	**198 346**	**634 068**	**5 310 281**	**967**	**6 947**	**54 746**	**255 256**	**1 900 411**
5100 Taxes on production, sale, transfer, etc	4 671	28 174	201 402	642 899	5 376 231	791	6 114	51 148	238 221	1 778 442
5110 General taxes	1 594	19 009	116 386	433 076	3 243 608	791	6 114	51 148	238 221	1 778 442
5120 Taxes on specific goods and services	3 077	9 166	85 016	209 822	2 132 623	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities[2]	..	..	..	..	..	177	833	3 598	17 035	121 969
5300 Unallocable between 5100 and 5200	-3	-583	-3 056	-8 831	-65 950	0	0	0	0	0
6000 Other taxes	**214**	**395**	**2 386**	**6 931**	**36 762**	**78**	**1 309**	**3 110**	**10 533**	**44 440**
6100 Paid solely by business	0	354	2 093	5 624	31 500	0	0	0	0	0
6200 Other[3]	214	41	294	1 306	5 262	78	1 309	3 110	10 533	44 440
Total tax revenue	**6 040**	**40 544**	**311 834**	**1 142 808**	**8 742 720**	**1 594**	**10 870**	**68 720**	**314 697**	**2 318 806**

	Local government					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions[1]	**..**	**..**	**..**	**..**	**..**	**2 583**	**9 670**	**102 460**	**415 410**	**2 398 126**
2100 Employees	..	..	..	..	..	..	2 486	37 990	163 590	967 274
2200 Employers	..	..	..	..	..	..	6 069	54 713	235 610	1 356 354
2300 Self-employed or non-employed	..	..	..	..	..	98	1 115	9 757	16 210	74 498
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	2 485	0	0	0	0
3000 Taxes on payroll and workforce	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities[2]	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other[3]	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**2 583**	**9 670**	**102 460**	**415 410**	**2 398 126**

.. Not available

1. The figures may be under-estimated as they exclude certain types of social security contributions for which data are not readily available.
2. In ECLAC data, tax on ownership of motor vehicles is classified in category 4000.
3. The tax debt payments in 2016 include revenue following the implementation of a new voluntary disclosure regime in July 2016 (Law 27260).

StatLink https://stat.link/62bqyd

Table 6.3. Bahamas, tax revenues by sub-sectors of government

Million BSD

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	0	0	0	0	0	..	..	..	..	..
1200 Corporate	0	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**56**	**208**	**269**	**298**	**203**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	19	32	92	107	143	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	37	176	177	191	60	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**386**	**620**	**780**	**1 203**	**1 408**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	354	552	657	993	1 253	..	..	..	..	..
5110 General taxes	0	0	0	219	740	..	..	..	..	..
5120 Taxes on specific goods and services	354	552	657	775	513	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	32	69	123	209	155	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**-4**	**21**	**60**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	-4	21	60	0	..	..	..	..	..	..
Total tax revenue	**438**	**849**	**1 109**	**1 500**	**1 612**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds[1]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**..**	**..**	**..**	**66**	**115**	**167**	**260**	**220**
2100 Employees	..	..	..	..	..	..	..	60	98	..
2200 Employers	..	..	..	..	..	..	..	104	157	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	3	6	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	66	115	0	-1	220
3000 Taxes on payroll and workforce	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**..**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**66**	**115**	**167**	**260**	**220**

.. Not available

1. The data for social security contributions are estimated for 2021.

StatLink https://stat.link/4c6gd1

Table 6.4. Barbados, tax revenues by sub-sectors of government

Million BBD

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**250**	**599**	**766**	**714**	**897**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	140	293	395	433	385	..	..	..	..	..
1200 Corporate	95	269	294	215	451	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	76	66	61	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**147**	**108**	**130**	**143**	**219**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	46	95	118	133	205	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	101	13	12	10	13	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**495**	**889**	**1 276**	**1 410**	**1 531**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	424	788	1 105	1 291	1 459	..	..	..	..	..
5110 General taxes	197	492	768	861	885	..	..	..	..	..
5120 Taxes on specific goods and services	227	296	337	430	575	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	71	101	171	119	72	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**892**	**1 596**	**2 171**	**2 266**	**2 646**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**..**	**..**	**..**	**134**	**295**	**565**	**627**	**595**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	134	295	565	627	595
3000 Taxes on payroll and workforce	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**134**	**295**	**565**	**627**	**595**

.. Not available

StatLink https://stat.link/3et9j0

Table 6.5. Belize, tax revenues by sub-sectors of government

Million BZD

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**37**	**76**	**248**	**254**	**254**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	21	19	52	82	105	..	..	..	..	..
1200 Corporate	12	51	189	159	140	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	7	13	9	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**33**	**11**	**16**	**29**	**46**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	33	11	16	29	46	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**97**	**211**	**409**	**580**	**746**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	94	207	400	571	739	..	..	..	..	..
5110 General taxes	0	82	199	275	326	..	..	..	..	..
5120 Taxes on specific goods and services	94	125	200	296	413	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	3	4	9	9	7	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**167**	**298**	**673**	**864**	**1 046**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**10**	**18**	**60**	**77**	**117**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	10	18	60	77	117
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**1**	**2**	**7**	**5**	**8**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	1	2	7	5	8	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**1**	**2**	**7**	**5**	**8**	**10**	**18**	**60**	**77**	**117**

.. Not available

StatLink https://stat.link/wlv4rt

Table 6.6. Bolivia, tax revenues by sub-sectors of government

Million BOB

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**68**	**1 209**	**6 294**	**12 809**	**7 644**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	68	214	263	508	457	..	..	..	..	..
1200 Corporate	0	995	6 031	12 302	7 187	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**1**	**3**	**367**	**424**	**743**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	241	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	20	36	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	347	388	502	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**907**	**6 656**	**17 791**	**34 759**	**32 190**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	907	6 656	17 791	34 759	32 190	..	..	..	..	..
5110 General taxes	584	3 953	12 541	25 247	24 307	..	..	..	..	..
5120 Taxes on specific goods and services	324	2 702	5 250	9 511	7 883	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**30**	**42**	**451**	**2 452**	**2 997**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	4	6	12	25	29	..	..	..	..	..
6200 Other	26	36	439	2 427	2 968	..	..	..	..	..
Total tax revenue	**1 005**	**7 910**	**24 903**	**50 444**	**43 574**	**..**	**..**	**..**	**..**	**..**

	Local government[1]					Social Security Funds[2]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**0**	**0**	**0**	**0**	**..**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**0**	**0**	**0**	**0**	**..**	**666**	**5 265**	**14 235**	**16 814**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	666	5 265	14 235	16 814
3000 Taxes on payroll and workforce	**..**	**0**	**0**	**0**	**0**	**..**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**0**	**0**	**0**	**0**	**..**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**0**	**0**	**0**	**0**	**..**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**575**	**1 381**	**2 585**	**2 815**	**..**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	575	1 381	2 585	2 815	..	..	..	..	..
Total tax revenue	**..**	**575**	**1 381**	**2 585**	**2 815**	**..**	**666**	**5 265**	**14 235**	**16 814**

.. Not available

1. The figures exclude local government tax revenues for the period 1990-1993 as the data are not available.
2. The data for social security contributions include contributions to Bolivia's pension system (since its nationalisation in 2010) and healthcare related funds.

StatLink https://stat.link/2gxu86

Table 6.7. Brazil, tax revenues by sub-sectors of government

Million BRL

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**1**	**68 667**	**258 738**	**400 993**	**695 984**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	0	3 406	87 828	148 739	256 343	..	..	..	..	..
1200 Corporate	0	25 430	128 255	164 057	322 527	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	42 656	88 196	117 114	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**5 437**	**21 348**	**37 891**	**46 936**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**0**	**17 726**	**27 044**	**35 791**	**51 191**	**0**	**329**	**3 166**	**7 459**	**14 266**
4100 Recurrent taxes on immovable property	0	234	485	1 105	2 167	0	0	437	687	1 221
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	329	2 518	6 461	12 396
4400 Taxes on financial and capital transactions	0	17 492	26 559	34 686	49 024	0	0	210	311	649
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**1**	**75 502**	**256 256**	**357 270**	**486 161**	**1**	**87 573**	**290 506**	**434 519**	**713 471**
5100 Taxes on production, sale, transfer, etc	1	75 502	250 857	348 492	486 148	1	82 279	269 140	398 301	661 435
5110 General taxes[1]	0	48 358	182 188	253 356	344 189	1	82 279	269 056	398 068	661 203
5120 Taxes on specific goods and services	0	27 144	68 669	95 136	141 959	0	0	84	233	232
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	5 399	8 778	13	0	5 294	21 367	36 219	52 036
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**1 479**	**480**	**109**	**23 206**	**0**	**322**	**0**	**0**	**4**
6100 Paid solely by business	0	0	0	0	0	0	0	..	..	0
6200 Other	0	1 479	480	109	23 206	0	322	..	..	4
Total tax revenue	**1**	**168 811**	**563 866**	**832 053**	**1 303 477**	**1**	**88 224**	**293 672**	**441 978**	**727 741**

	Local government					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**1**	**83 469**	**316 530**	**503 222**	**693 825**
2100 Employees	..	..	..	..	..	..	..	75 509	114 653	..
2200 Employers	..	..	..	..	..	0	18 709	240 280	369 094	137 227
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	1	64 760	741	19 474	556 597
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**0**	**5 469**	**23 285**	**41 426**	**75 016**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	0	4 519	17 444	31 521	54 895	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	950	5 840	9 904	20 121	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**0**	**6 106**	**35 873**	**60 579**	**98 262**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	0	6 106	35 873	60 579	98 262	..	..	..	..	..
5110 General taxes[1]	0	6 106	32 756	54 455	86 853	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	3 117	6 124	11 410	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**377**	**0**	**0**	**5 052**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	0	..	..	0	..	..	..	..	..
6200 Other	0	377	..	..	5 052	..	..	..	..	..
Total tax revenue	**0**	**11 952**	**59 158**	**102 004**	**178 330**	**1**	**83 469**	**316 530**	**503 222**	**693 825**

.. Not available

1. The PASEP (Program of Formation of the Patrimony of the Public Servants) contributions are added to the PIS (Social Integration Program) contributions in heading 5110 for the years prior to 2000.

StatLink https://stat.link/48uer7

Table 6.8. Chile, tax revenues by sub-sectors of government

Million CLP

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**412 974**	**1 841 630**	**8 329 060**	**11 840 521**	**20 456 920**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	99 154	604 100	1 492 837	3 199 876	5 780 432	..	..	..	..	..
1200 Corporate	219 586	882 896	4 448 745	6 839 133	9 145 873	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2 387 478	1 801 512	5 530 616	..	..	..	..	..
2000 Social security contributions	**66 738**	**232 728**	**371 386**	**434 659**	**511 529**	**..**	**..**	**..**	**..**	**..**
2100 Employees	61 200	209 907	310 558	370 745	382 461	..	..	..	..	..
2200 Employers	5 538	22 821	60 828	63 914	129 068	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**59 682**	**255 371**	**245 044**	**379 603**	**909 034**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	10 331	3 578	8 805	15 249	26 388	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	39 338	92 236	291 830	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	196 901	272 118	590 816	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**1 063 677**	**4 719 255**	**10 330 378**	**16 182 903**	**26 318 567**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	1 060 304	4 684 525	10 294 165	16 131 136	26 135 885	..	..	..	..	..
5110 General taxes	664 421	3 306 350	8 399 926	13 273 958	22 785 935	..	..	..	..	..
5120 Taxes on specific goods and services[1]	395 883	1 378 175	1 894 239	2 857 178	3 349 951	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	3 374	34 730	36 213	51 767	182 681	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**-23 356**	**-112 195**	**-61 117**	**-579 303**	**-785 585**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	-23 356	-112 195	-61 117	-579 303	-785 585	..	..	..	..	..
Total tax revenue	**1 579 715**	**6 936 788**	**19 214 751**	**28 258 382**	**47 410 465**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**92 821**	**344 030**	**1 122 601**	**1 817 831**	**2 303 561**
2100 Employees	..	..	..	..	..	92 821	344 030	1 122 601	1 817 831	2 303 561
2200 Employers	..	..	..	..	..	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**49 637**	**298 666**	**653 563**	**1 041 671**	**1 647 987**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	49 637	298 666	653 563	1 041 671	1 647 987	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**55 045**	**322 514**	**854 778**	**1 415 658**	**2 029 054**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	13 705	105 302	238 739	385 532	487 019	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services[1]	13 705	105 302	238 739	385 532	487 019	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	41 340	217 212	616 039	1 030 126	1 542 035	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**104 682**	**621 180**	**1 508 341**	**2 457 329**	**3 677 041**	**92 821**	**344 030**	**1 122 601**	**1 817 831**	**2 303 561**

.. Not available

1. ECLAC classifies Oil Prices Stabilisation Fund (FEPP) revenues as non-tax revenues.

StatLink https://stat.link/b0nj98

Table 6.9. Colombia, tax revenues by sub-sectors of government

Million COP

	Federal government					State/Regional[1]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**771 694**	**7 103 525**	**26 218 852**	**52 656 876**	**73 222 876**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	47 210	1 499 345	5 192 384	9 219 350	15 487 129	..	..	..	..	..
1200 Corporate	359 758	5 119 828	20 405 209	41 409 107	54 190 162	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	621 258	2 028 420	3 545 586	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**1 286 803**	**4 022 503**	**2 797 308**	**3 927 070**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**0**	**1 036 584**	**5 196 303**	**12 094 140**	**11 008 836**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	1 970 530	5 352 940	1 032 058	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 036 584	3 225 773	6 741 200	9 831 204	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	145 573	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**1 035 934**	**11 108 594**	**35 382 852**	**51 831 190**	**78 060 059**	**263 429**	**1 481 725**	**3 406 301**	**4 986 314**	**8 435 850**
5100 Taxes on production, sale, transfer, etc	1 035 934	11 108 594	35 382 852	51 831 190	78 060 059	263 429	1 349 930	3 032 733	4 456 650	7 173 147
5110 General taxes	583 078	8 445 776	28 811 682	41 659 696	69 883 378	0	0	0	0	0
5120 Taxes on specific goods and services	452 856	2 662 818	6 571 170	10 171 494	8 176 681	263 429	1 349 930	3 032 733	4 456 650	7 173 147
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	131 795	373 568	529 665	1 262 703
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**78 306**	**480 784**	**483 762**	**419 939**	**506 938**	**0**	**241 471**	**1 374 970**	**2 624 769**	**3 263 710**
6100 Paid solely by business	0	0	0	0	0	..	0	0	0	0
6200 Other	78 306	480 784	483 762	419 939	506 938	..	241 471	1 374 970	2 624 769	3 263 710
Total tax revenue	**1 885 934**	**21 016 290**	**71 304 272**	**119 799 453**	**166 725 777**	**263 429**	**1 723 196**	**4 781 271**	**7 611 084**	**11 699 560**

	Local government[1]					Social Security Funds[2]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**203 596**	**4 989 000**	**11 478 085**	**13 585 138**	**22 844 403**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	203 596	4 989 000	11 478 085	13 585 138	22 844 403
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**56 160**	**991 070**	**3 338 935**	**6 061 965**	**9 039 961**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	56 160	991 070	3 338 935	6 061 965	9 039 961	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**89 290**	**1 590 132**	**5 622 489**	**8 899 062**	**12 769 452**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	89 290	1 590 132	5 622 489	8 400 241	11 989 065	..	..	..	..	..
5110 General taxes	89 290	1 140 090	4 522 121	7 025 204	10 217 878	..	..	..	..	..
5120 Taxes on specific goods and services	0	450 042	1 100 368	1 375 037	1 771 188	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	0	498 821	780 387	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**81 017**	**288 942**	**1 930 282**	**4 200 992**	**6 401 692**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	81 017	288 942	1 930 282	4 200 992	6 401 692	..	..	..	..	..
Total tax revenue	**226 467**	**2 870 144**	**10 891 707**	**19 162 019**	**28 211 104**	**203 596**	**4 989 000**	**11 478 085**	**13 585 138**	**22 844 403**

.. Not available

1. The data correspond to the reported consolidated revenues of the territorial entities (departments and municipalities).
2. All of the health contributions pertaining to FOSYGA (Solidarity and Guarantee Fund) are classified as social security contributions from 2013. Prior to 2013, only the portion of the contributions used to finance the subsidised regime was included and the part to finance the contributory regime was classified in the social security sector as “other incomes”.

StatLink https://stat.link/jyscpr

Table 6.10. Costa Rica, tax revenues by sub-sectors of government

Million CRC

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**11 820**	**128 805**	**748 093**	**1 247 308**	**2 065 789**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	202 849	386 241	622 772	..	..	..	..	..
1200 Corporate	..	..	450 312	659 951	970 546	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	94 932	201 116	472 471	..	..	..	..	..
2000 Social security contributions[1]	**1 345**	**18 677**	**61 193**	**63 458**	**88 037**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1 345	18 677	61 193	63 458	88 037	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**366**	**3 007**	**18 270**	**37 334**	**63 314**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	3 527	4 076	5 108	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	14 743	33 258	58 206	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**52 248**	**444 870**	**1 696 593**	**2 536 562**	**3 337 270**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	49 867	425 630	1 598 789	2 385 807	3 146 482	..	..	..	..	..
5110 General taxes	21 326	222 775	920 298	1 368 601	2 065 623	..	..	..	..	..
5120 Taxes on specific goods and services[2]	28 541	202 856	678 491	1 017 206	1 080 859	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	2 380	19 240	97 804	150 755	190 789	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes[3]	**9 251**	**23 956**	**92 452**	**162 200**	**150 617**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	9 251	23 956	92 452	162 200	150 617	..	..	..	..	..
Total tax revenue	**75 030**	**619 314**	**2 616 600**	**4 046 862**	**5 705 029**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions[1]	**0**	**0**	**0**	**0**	**0**	**32 645**	**278 392**	**1 389 338**	**2 241 674**	**3 126 549**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	3 447	37 313	207 206	318 652	413 335
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	29 198	241 079	1 182 132	1 923 022	2 713 215
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**7 575**	**61 796**	**260 664**	**423 616**	**565 822**
4000 Taxes on property	**1 200**	**5 390**	**45 436**	**85 927**	**128 021**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	1 200	5 390	45 436	85 927	128 012	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	9	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**1 262**	**11 981**	**70 321**	**125 341**	**149 427**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	0	83	1 513	3 093	3 966	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services[2]	..	83	1 513	3 093	3 966	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	1 262	11 898	68 808	122 248	145 461	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes[3]	**0**	**1 242**	**8**	**155**	**60**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	1 242	8	155	60	..	..	..	..	..
Total tax revenue	**2 461**	**18 613**	**115 765**	**211 422**	**277 507**	**40 220**	**340 187**	**1 650 002**	**2 665 291**	**3 692 371**

.. Not available

1. The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute) and FODESAF (Social Development and Family Allowances Fund).
2. In ECLAC data, the tax on ownership of vehicles, aircraft and boats is classified in category 4000.
3. The tax revenue of decentralised bodies is classified under the central government. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

StatLink https://stat.link/n0s68b

Table 6.11. Cuba, tax revenues by sub-sectors of government

Million CUP

	Federal government[1]					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**1 857**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	0	..	..	..	..	..	..	..
1200 Corporate	..	..	1 857	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**..**	**..**	**289**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**..**	**..**	**0**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**5 757**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	..	5 757	..	..	..	..	..	..	..
5110 General taxes	..	..	4 924	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	833	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**569**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**8 472**	**..**	**..**	**..**	**..**	**..**	**..**	**..**

	Local government[2]					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**1 746**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	554	..	..	..	..	..	..	..
1200 Corporate	..	..	1 193	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**..**	**..**	**691**	**1 181**	**2 974**	**4 322**	**24 155**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	691	1 181	2 974	4 322	24 155
3000 Taxes on payroll and workforce	**..**	**..**	**4 125**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**0**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**6 526**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	6 526	..	..	..	..	..	..	..
5110 General taxes	..	..	5 601	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	925	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**106**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**12 503**	**..**	**..**	**691**	**1 181**	**2 974**	**4 322**	**24 155**

.. Not available

1. The figures include central government tax revenues between 2002 and 2012. Central tax revenues are not available for other years.
2. The figures include local government tax revenues between 2002 and 2012. Local tax revenues are not available for other years.

StatLink https://stat.link/ngao01

Table 6.12. Dominican Republic, tax revenues by sub-sectors of government

Million DOP

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**1 650**	**10 517**	**52 653**	**118 529**	**263 082**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	4 088	17 088	35 549	69 026	..	..	..	..	..
1200 Corporate	..	4 605	21 325	61 455	150 695	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 670	1 824	14 240	21 526	43 361	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce[1]	**0**	**0**	**1 385**	**2 366**	**3 810**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**74**	**644**	**12 416**	**18 336**	**45 799**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	9	115	555	1 755	4 171	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	2 449	3 445	8 396	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	231	418	1 308	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	8 658	12 067	30 206	..	..	..	..	..
4500 Non-recurrent taxes	3	32	488	591	1 642	..	..	..	..	..
4600 Other recurrent taxes on property	11	25	35	61	76	..	..	..	..	..
5000 Taxes on goods and services	**4 487**	**35 672**	**174 457**	**273 179**	**465 072**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	4 418	34 993	167 983	262 737	444 248	..	..	..	..	..
5110 General taxes	970	9 912	81 226	147 039	261 207	..	..	..	..	..
5120 Taxes on specific goods and services	3 449	25 081	86 757	115 699	183 041	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	69	680	6 475	10 442	20 824	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**159**	**429**	**0**	**1**	**2**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	..	0	0	..	..	..	..	..
6200 Other	159	429	..	1	2	..	..	..	..	..
Total tax revenue	**6 371**	**47 263**	**240 910**	**412 412**	**777 763**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds[2]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**..**	**..**	**..**	**53**	**490**	**1 845**	**1 483**	**3 420**
2100 Employees	..	..	..	..	..	..	..	1 720	1 321	..
2200 Employers	..	..	..	..	..	..	..	125	163	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	0	0	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	53	490	0	0	3 420
3000 Taxes on payroll and workforce[1]	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**53**	**490**	**1 845**	**1 483**	**3 420**

.. Not available

1. This heading includes the mandatory non-pensions contributions to the Instituto de Formacion Tecnico Profesinal (INFOTEP). The tax revenue is classified under the central government. In Dominican Republic this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

2. The figures exclude social security contributions to general government managed by the private sector.

StatLink https://stat.link/fnu08k

Table 6.13. Ecuador, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**138**	**267**	**2 909**	**4 935**	**4 376**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	10	80	192	143	..	..	..	..	..
1200 Corporate	..	53	1 046	1 723	899	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	204	1 783	3 020	3 333	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**0**	**0**	**43**	**88**	**63**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	..	3	9	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	35	49	24	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	5	29	40	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**668**	**1 596**	**5 969**	**10 960**	**10 275**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	665	1 574	5 814	10 623	10 048	..	..	..	..	..
5110 General taxes	302	923	3 759	6 468	6 581	..	..	..	..	..
5120 Taxes on specific goods and services	363	651	2 054	4 156	3 467	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	3	22	156	336	227	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**4**	**10**	**22**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	4	10	22	..	..	..	..	..
Total tax revenue	**806**	**1 863**	**8 925**	**15 993**	**14 736**	**..**	**..**	**..**	**..**	**..**

	Local government[1]					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**1**	**2**	**15**	**75**	**69**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	0	0	0	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	2	15	75	69	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**243**	**228**	**2 541**	**5 131**	**5 305**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	243	228	2 541	5 131	5 305
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**16**	**17**	**116**	**216**	**296**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	13	8	66	125	184	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	3	9	50	91	112	..	..	..	..	..
5000 Taxes on goods and services	**10**	**13**	**97**	**246**	**241**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	6	6	49	89	85	..	..	..	..	..
5110 General taxes	4	5	41	79	77	..	..	..	..	..
5120 Taxes on specific goods and services	1	2	8	10	8	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	5	7	48	157	156	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**2**	**2**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	2	2	1	0	0	..	..	..	..	..
Total tax revenue	**29**	**34**	**228**	**537**	**606**	**243**	**228**	**2 541**	**5 131**	**5 305**

.. Not available

1. Local tax revenue data in 2021 are estimated.

StatLink https://stat.link/2x1pgj

Table 6.14. El Salvador, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**95**	**429**	**996**	**1 545**	**2 259**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	590	774	923	..	..	..	..	..
1200 Corporate	..	..	420	622	1 078	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-14	148	258	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce[1]	**0**	**0**	**21**	**30**	**40**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**26**	**12**	**16**	**107**	**39**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	16	107	39	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**259**	**903**	**1 871**	**2 266**	**3 476**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	259	903	1 863	2 254	3 453	..	..	..	..	..
5110 General taxes	133	714	1 433	1 764	2 771	..	..	..	..	..
5120 Taxes on specific goods and services	127	189	431	490	682	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	7	12	23	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**58**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	58	0	..	..	..	..	..	..	..	..
Total tax revenue	**438**	**1 344**	**2 903**	**3 947**	**5 814**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds[2]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**0**	**0**	**104**	**325**	**470**	**608**	**771**
2100 Employees	..	..	..	..	..	..	75	165	214	271
2200 Employers	..	..	..	..	..	..	176	306	393	500
2300 Self-employed or non-employed	..	..	..	..	..	..	13	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	104	62	0	0	0
3000 Taxes on payroll and workforce[1]	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**3**	**5**	**8**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	3	5	8	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**7**	**12**	**14**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	0	0	0	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	7	12	14	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**..**	**63**	**86**	**88**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	63	86	88	..	..	..	..	..
Total tax revenue	**..**	**..**	**74**	**104**	**111**	**104**	**325**	**470**	**608**	**771**

.. Not available

1. Vocational training contributions to the Instituto Salvadoreño de Formación Profesional (INSAFORP) are included in heading 3000. The tax revenue is classified under the central government. In El Salvador this revenue is classified under a separate unit considered to be different to the central government.
2. Social security contributions are those paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSFA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude contributions to the privately managed regime and may include a small amount of voluntary contributions which is undistinguishable from the public social security contribution data.

StatLink https://stat.link/3odta5

Table 6.15. Guatemala, tax revenues by sub-sectors of government

Million GTQ

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**507**	**3 293**	**7 745**	**13 628**	**23 291**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	25	143	1 225	1 826	4 769	..	..	..	..	..
1200 Corporate	482	3 149	6 520	11 801	18 522	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce[1]	**0**	**0**	**447**	**736**	**1 038**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**149**	**199**	**582**	**358**	**568**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	6	1	1	2	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	149	194	581	357	567	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**1 554**	**10 317**	**23 255**	**31 719**	**48 666**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	1 526	10 131	22 750	31 002	47 655	..	..	..	..	..
5110 General taxes	762	6 259	16 980	23 271	36 985	..	..	..	..	..
5120 Taxes on specific goods and services	764	3 872	5 770	7 730	10 670	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	28	186	505	717	1 011	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**7**	**2 575**	**3 907**	**5 399**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	7	2 575	3 907	5 399	..	..	..	..	..
Total tax revenue	**2 210**	**13 815**	**34 605**	**50 347**	**78 962**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds[2]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**0**	**0**	**0**	**0**	**436**	**2 569**	**6 312**	**9 778**	**14 314**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	436	2 569	6 312	9 778	14 314
3000 Taxes on payroll and workforce[1]	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**147**	**620**	**692**	**837**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	147	620	692	837	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**147**	**620**	**692**	**837**	**436**	**2 569**	**6 312**	**9 778**	**14 314**

.. Not available

1. Contributions to INTECAP and contributions to IRTRA are included in heading 3000. The tax revenues are classified under the central government. In Guatemala these revenues are classified under a separate unit considered to be different to the central government.
2. Corresponds to social security contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

StatLink https://stat.link/ra1kmy

Table 6.16. Guyana, tax revenues by sub-sectors of government

Million GYD

	Federal government[1]					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**1 752**	**16 179**	**39 561**	**55 011**	**124 088**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	333	7 734	17 816	23 300	46 962	..	..	..	..	..
1200 Corporate	1 375	8 266	21 427	31 200	75 897	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	317	511	1 229	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**53**	**701**	**2 068**	**3 676**	**5 580**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	40	681	1 562	3 201	4 907	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	31	37	67	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	476	438	607	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**2 200**	**20 798**	**59 360**	**83 924**	**124 040**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	2 162	20 530	58 846	83 227	122 857	..	..	..	..	..
5110 General taxes	1 399	14 861	27 044	35 374	48 452	..	..	..	..	..
5120 Taxes on specific goods and services	763	5 669	31 802	47 853	74 404	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	38	268	514	697	1 183	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**1 037**	**204**	**757**	**599**	**1 925**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1 037	204	757	599	1 925	..	..	..	..	..
Total tax revenue	**5 041**	**37 882**	**101 746**	**143 210**	**255 633**	**..**	**..**	**..**	**..**	**..**

	Local government[2]					Social Security Funds[3]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**0**	**0**	**191**	**4 868**	**10 047**	**16 644**	**26 725**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	191	4 868	10 047	16 644	26 725
3000 Taxes on payroll and workforce	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**113**	**41**	**43**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	113	41	43	..	..	..	..	..
Total tax revenue	**..**	**..**	**113**	**41**	**43**	**191**	**4 868**	**10 047**	**16 644**	**26 725**

.. Not available

1. Central government tax revenues are based on Budget Estimates by the Ministry of Finance.
2. Local government tax revenues include payments of local taxes by public corporations.
3. Social security figures include contributions to National Insurance Scheme.

StatLink https://stat.link/d312is

Table 6.17. Brazil, tax revenues by sub-sectors of government

Million BRL

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**1**	**68 667**	**258 738**	**400 993**	**695 984**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	0	3 406	87 828	148 739	256 343	..	..	..	..	..
1200 Corporate	0	25 430	128 255	164 057	322 527	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	42 656	88 196	117 114	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**5 437**	**21 348**	**37 891**	**46 936**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**0**	**17 726**	**27 044**	**35 791**	**51 191**	**0**	**329**	**3 166**	**7 459**	**14 266**
4100 Recurrent taxes on immovable property	0	234	485	1 105	2 167	0	0	437	687	1 221
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	329	2 518	6 461	12 396
4400 Taxes on financial and capital transactions	0	17 492	26 559	34 686	49 024	0	0	210	311	649
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**1**	**75 502**	**256 256**	**357 270**	**486 161**	**1**	**87 573**	**290 506**	**434 519**	**713 471**
5100 Taxes on production, sale, transfer, etc	1	75 502	250 857	348 492	486 148	1	82 279	269 140	398 301	661 435
5110 General taxes[1]	0	48 358	182 188	253 356	344 189	1	82 279	269 056	398 068	661 203
5120 Taxes on specific goods and services	0	27 144	68 669	95 136	141 959	0	0	84	233	232
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	5 399	8 778	13	0	5 294	21 367	36 219	52 036
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**1 479**	**480**	**109**	**23 206**	**0**	**322**	**0**	**0**	**4**
6100 Paid solely by business	0	0	0	0	0	0	0	..	..	0
6200 Other	0	1 479	480	109	23 206	0	322	..	..	4
Total tax revenue	**1**	**168 811**	**563 866**	**832 053**	**1 303 477**	**1**	**88 224**	**293 672**	**441 978**	**727 741**

	Local government					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**1**	**83 469**	**316 530**	**503 222**	**693 825**
2100 Employees	..	..	..	..	..	..	..	75 509	114 653	..
2200 Employers	..	..	..	..	..	0	18 709	240 280	369 094	137 227
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	1	64 760	741	19 474	556 597
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**0**	**5 469**	**23 285**	**41 426**	**75 016**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	0	4 519	17 444	31 521	54 895	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	950	5 840	9 904	20 121	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**0**	**6 106**	**35 873**	**60 579**	**98 262**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	0	6 106	35 873	60 579	98 262	..	..	..	..	..
5110 General taxes[1]	0	6 106	32 756	54 455	86 853	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	3 117	6 124	11 410	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**377**	**0**	**0**	**5 052**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	0	..	..	0	..	..	..	..	..
6200 Other	0	377	..	..	5 052	..	..	..	..	..
Total tax revenue	**0**	**11 952**	**59 158**	**102 004**	**178 330**	**1**	**83 469**	**316 530**	**503 222**	**693 825**

.. Not available

1. The PASEP (Program of Formation of the Patrimony of the Public Servants) contributions are added to the PIS (Social Integration Program) contributions in heading 5110 for the years prior to 2000.

StatLink https://stat.link/0luj8v

Table 6.18. Chile, tax revenues by sub-sectors of government

Million CLP

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**412 974**	**1 841 630**	**8 329 060**	**11 840 521**	**20 456 920**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	99 154	604 100	1 492 837	3 199 876	5 780 432	..	..	..	..	..
1200 Corporate	219 586	882 896	4 448 745	6 839 133	9 145 873	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2 387 478	1 801 512	5 530 616	..	..	..	..	..
2000 Social security contributions	**66 738**	**232 728**	**371 386**	**434 659**	**511 529**	**..**	**..**	**..**	**..**	**..**
2100 Employees	61 200	209 907	310 558	370 745	382 461	..	..	..	..	..
2200 Employers	5 538	22 821	60 828	63 914	129 068	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**59 682**	**255 371**	**245 044**	**379 603**	**909 034**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	10 331	3 578	8 805	15 249	26 388	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	39 338	92 236	291 830	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	196 901	272 118	590 816	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**1 063 677**	**4 719 255**	**10 330 378**	**16 182 903**	**26 318 567**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	1 060 304	4 684 525	10 294 165	16 131 136	26 135 885	..	..	..	..	..
5110 General taxes	664 421	3 306 350	8 399 926	13 273 958	22 785 935	..	..	..	..	..
5120 Taxes on specific goods and services[1]	395 883	1 378 175	1 894 239	2 857 178	3 349 951	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	3 374	34 730	36 213	51 767	182 681	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**-23 356**	**-112 195**	**-61 117**	**-579 303**	**-785 585**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	-23 356	-112 195	-61 117	-579 303	-785 585	..	..	..	..	..
Total tax revenue	**1 579 715**	**6 936 788**	**19 214 751**	**28 258 382**	**47 410 465**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**92 821**	**344 030**	**1 122 601**	**1 817 831**	**2 303 561**
2100 Employees	..	..	..	..	..	92 821	344 030	1 122 601	1 817 831	2 303 561
2200 Employers	..	..	..	..	..	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**49 637**	**298 666**	**653 563**	**1 041 671**	**1 647 987**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	49 637	298 666	653 563	1 041 671	1 647 987	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**55 045**	**322 514**	**854 778**	**1 415 658**	**2 029 054**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	13 705	105 302	238 739	385 532	487 019	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services[1]	13 705	105 302	238 739	385 532	487 019	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	41 340	217 212	616 039	1 030 126	1 542 035	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**104 682**	**621 180**	**1 508 341**	**2 457 329**	**3 677 041**	**92 821**	**344 030**	**1 122 601**	**1 817 831**	**2 303 561**

.. Not available

1. ECLAC classifies Oil Prices Stabilisation Fund (FEPP) revenues as non-tax revenues.

StatLink https://stat.link/dw6l7p

Table 6.19. Colombia, tax revenues by sub-sectors of government

Million COP

	Federal government					State/Regional[1]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**771 694**	**7 103 525**	**26 218 852**	**52 656 876**	**73 222 876**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	47 210	1 499 345	5 192 384	9 219 350	15 487 129	..	..	..	..	..
1200 Corporate	359 758	5 119 828	20 405 209	41 409 107	54 190 162	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	621 258	2 028 420	3 545 586	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**1 286 803**	**4 022 503**	**2 797 308**	**3 927 070**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**0**	**1 036 584**	**5 196 303**	**12 094 140**	**11 008 836**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	1 970 530	5 352 940	1 032 058	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 036 584	3 225 773	6 741 200	9 831 204	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	145 573	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**1 035 934**	**11 108 594**	**35 382 852**	**51 831 190**	**78 060 059**	**263 429**	**1 481 725**	**3 406 301**	**4 986 314**	**8 435 850**
5100 Taxes on production, sale, transfer, etc	1 035 934	11 108 594	35 382 852	51 831 190	78 060 059	263 429	1 349 930	3 032 733	4 456 650	7 173 147
5110 General taxes	583 078	8 445 776	28 811 682	41 659 696	69 883 378	0	0	0	0	0
5120 Taxes on specific goods and services	452 856	2 662 818	6 571 170	10 171 494	8 176 681	263 429	1 349 930	3 032 733	4 456 650	7 173 147
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	131 795	373 568	529 665	1 262 703
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**78 306**	**480 784**	**483 762**	**419 939**	**506 938**	**0**	**241 471**	**1 374 970**	**2 624 769**	**3 263 710**
6100 Paid solely by business	0	0	0	0	0	..	0	0	0	0
6200 Other	78 306	480 784	483 762	419 939	506 938	..	241 471	1 374 970	2 624 769	3 263 710
Total tax revenue	**1 885 934**	**21 016 290**	**71 304 272**	**119 799 453**	**166 725 777**	**263 429**	**1 723 196**	**4 781 271**	**7 611 084**	**11 699 560**

	Local government[1]					Social Security Funds[2]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**203 596**	**4 989 000**	**11 478 085**	**13 585 138**	**22 844 403**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	203 596	4 989 000	11 478 085	13 585 138	22 844 403
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**56 160**	**991 070**	**3 338 935**	**6 061 965**	**9 039 961**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	56 160	991 070	3 338 935	6 061 965	9 039 961	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**89 290**	**1 590 132**	**5 622 489**	**8 899 062**	**12 769 452**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	89 290	1 590 132	5 622 489	8 400 241	11 989 065	..	..	..	..	..
5110 General taxes	89 290	1 140 090	4 522 121	7 025 204	10 217 878	..	..	..	..	..
5120 Taxes on specific goods and services	0	450 042	1 100 368	1 375 037	1 771 188	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	0	498 821	780 387	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**81 017**	**288 942**	**1 930 282**	**4 200 992**	**6 401 692**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	81 017	288 942	1 930 282	4 200 992	6 401 692	..	..	..	..	..
Total tax revenue	**226 467**	**2 870 144**	**10 891 707**	**19 162 019**	**28 211 104**	**203 596**	**4 989 000**	**11 478 085**	**13 585 138**	**22 844 403**

.. Not available

1. The data correspond to the reported consolidated revenues of the territorial entities (departments and municipalities).
2. All of the health contributions pertaining to FOSYGA (Solidarity and Guarantee Fund) are classified as social security contributions from 2013. Prior to 2013, only the portion of the contributions used to finance the subsidised regime was included and the part to finance the contributory regime was classified in the social security sector as “other incomes”.

StatLink https://stat.link/sbwht9

Table 6.20. Costa Rica, tax revenues by sub-sectors of government

Million CRC

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**11 820**	**128 805**	**748 093**	**1 247 308**	**2 065 789**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	202 849	386 241	622 772	..	..	..	..	..
1200 Corporate	..	..	450 312	659 951	970 546	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	94 932	201 116	472 471	..	..	..	..	..
2000 Social security contributions[1]	**1 345**	**18 677**	**61 193**	**63 458**	**88 037**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1 345	18 677	61 193	63 458	88 037	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**366**	**3 007**	**18 270**	**37 334**	**63 314**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	3 527	4 076	5 108	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	14 743	33 258	58 206	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**52 248**	**444 870**	**1 696 593**	**2 536 562**	**3 337 270**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	49 867	425 630	1 598 789	2 385 807	3 146 482	..	..	..	..	..
5110 General taxes	21 326	222 775	920 298	1 368 601	2 065 623	..	..	..	..	..
5120 Taxes on specific goods and services[2]	28 541	202 856	678 491	1 017 206	1 080 859	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	2 380	19 240	97 804	150 755	190 789	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes[3]	**9 251**	**23 956**	**92 452**	**162 200**	**150 617**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	9 251	23 956	92 452	162 200	150 617	..	..	..	..	..
Total tax revenue	**75 030**	**619 314**	**2 616 600**	**4 046 862**	**5 705 029**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions[1]	**0**	**0**	**0**	**0**	**0**	**32 645**	**278 392**	**1 389 338**	**2 241 674**	**3 126 549**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	3 447	37 313	207 206	318 652	413 335
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	29 198	241 079	1 182 132	1 923 022	2 713 215
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**7 575**	**61 796**	**260 664**	**423 616**	**565 822**
4000 Taxes on property	**1 200**	**5 390**	**45 436**	**85 927**	**128 021**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	1 200	5 390	45 436	85 927	128 012	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	9	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**1 262**	**11 981**	**70 321**	**125 341**	**149 427**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	0	83	1 513	3 093	3 966	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services[2]	..	83	1 513	3 093	3 966	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	1 262	11 898	68 808	122 248	145 461	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes[3]	**0**	**1 242**	**8**	**155**	**60**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	1 242	8	155	60	..	..	..	..	..
Total tax revenue	**2 461**	**18 613**	**115 765**	**211 422**	**277 507**	**40 220**	**340 187**	**1 650 002**	**2 665 291**	**3 692 371**

.. Not available

1. The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute) and FODESAF (Social Development and Family Allowances Fund).
2. In ECLAC data, the tax on ownership of vehicles, aircraft and boats is classified in category 4000.
3. The tax revenue of decentralised bodies is classified under the central government. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

StatLink https://stat.link/w7k9vd

Table 6.21. Cuba, tax revenues by sub-sectors of government

Million CUP

	Federal government[1]					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**1 857**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	0	..	..	..	..	..	..	..
1200 Corporate	..	..	1 857	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**..**	**..**	**289**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**..**	**..**	**0**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**5 757**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	..	5 757	..	..	..	..	..	..	..
5110 General taxes	..	..	4 924	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	833	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**569**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**8 472**	**..**	**..**	**..**	**..**	**..**	**..**	**..**

	Local government[2]					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**1 746**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	554	..	..	..	..	..	..	..
1200 Corporate	..	..	1 193	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**..**	**..**	**691**	**1 181**	**2 974**	**4 322**	**24 155**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	691	1 181	2 974	4 322	24 155
3000 Taxes on payroll and workforce	**..**	**..**	**4 125**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**0**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**6 526**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	6 526	..	..	..	..	..	..	..
5110 General taxes	..	..	5 601	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	925	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**106**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**12 503**	**..**	**..**	**691**	**1 181**	**2 974**	**4 322**	**24 155**

.. Not available

1. The figures include central government tax revenues between 2002 and 2012. Central tax revenues are not available for other years.
2. The figures include local government tax revenues between 2002 and 2012. Local tax revenues are not available for other years.

StatLink https://stat.link/76fi5m

Table 6.22. Dominican Republic, tax revenues by sub-sectors of government

Million DOP

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**1 650**	**10 517**	**52 653**	**118 529**	**263 082**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	4 088	17 088	35 549	69 026	..	..	..	..	..
1200 Corporate	..	4 605	21 325	61 455	150 695	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 670	1 824	14 240	21 526	43 361	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce[1]	**0**	**0**	**1 385**	**2 366**	**3 810**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**74**	**644**	**12 416**	**18 336**	**45 799**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	9	115	555	1 755	4 171	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	2 449	3 445	8 396	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	231	418	1 308	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	8 658	12 067	30 206	..	..	..	..	..
4500 Non-recurrent taxes	3	32	488	591	1 642	..	..	..	..	..
4600 Other recurrent taxes on property	11	25	35	61	76	..	..	..	..	..
5000 Taxes on goods and services	**4 487**	**35 672**	**174 457**	**273 179**	**465 072**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	4 418	34 993	167 983	262 737	444 248	..	..	..	..	..
5110 General taxes	970	9 912	81 226	147 039	261 207	..	..	..	..	..
5120 Taxes on specific goods and services	3 449	25 081	86 757	115 699	183 041	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	69	680	6 475	10 442	20 824	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**159**	**429**	**0**	**1**	**2**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	..	0	0	..	..	..	..	..
6200 Other	159	429	..	1	2	..	..	..	..	..
Total tax revenue	**6 371**	**47 263**	**240 910**	**412 412**	**777 763**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds[2]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**..**	**..**	**..**	**53**	**490**	**1 845**	**1 483**	**3 420**
2100 Employees	..	..	..	..	..	..	..	1 720	1 321	..
2200 Employers	..	..	..	..	..	..	..	125	163	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	0	0	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	53	490	0	0	3 420
3000 Taxes on payroll and workforce[1]	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**53**	**490**	**1 845**	**1 483**	**3 420**

.. Not available

1. This heading includes the mandatory non-pensions contributions to the Instituto de Formacion Tecnico Profesinal (INFOTEP). The tax revenue is classified under the central government. In Dominican Republic this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

2. The figures exclude social security contributions to general government managed by the private sector.

StatLink https://stat.link/96nel8

Table 6.23. Ecuador, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**138**	**267**	**2 909**	**4 935**	**4 376**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	10	80	192	143	..	..	..	..	..
1200 Corporate	..	53	1 046	1 723	899	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	204	1 783	3 020	3 333	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**0**	**0**	**43**	**88**	**63**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	..	..	3	9	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	35	49	24	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	5	29	40	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**668**	**1 596**	**5 969**	**10 960**	**10 275**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	665	1 574	5 814	10 623	10 048	..	..	..	..	..
5110 General taxes	302	923	3 759	6 468	6 581	..	..	..	..	..
5120 Taxes on specific goods and services	363	651	2 054	4 156	3 467	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	3	22	156	336	227	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**0**	**4**	**10**	**22**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	4	10	22	..	..	..	..	..
Total tax revenue	**806**	**1 863**	**8 925**	**15 993**	**14 736**	**..**	**..**	**..**	**..**	**..**

	Local government[1]					Social Security Funds				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**1**	**2**	**15**	**75**	**69**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	0	0	0	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	2	15	75	69	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**243**	**228**	**2 541**	**5 131**	**5 305**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	243	228	2 541	5 131	5 305
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**16**	**17**	**116**	**216**	**296**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	13	8	66	125	184	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	3	9	50	91	112	..	..	..	..	..
5000 Taxes on goods and services	**10**	**13**	**97**	**246**	**241**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	6	6	49	89	85	..	..	..	..	..
5110 General taxes	4	5	41	79	77	..	..	..	..	..
5120 Taxes on specific goods and services	1	2	8	10	8	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	5	7	48	157	156	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**2**	**2**	**1**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	2	2	1	0	0	..	..	..	..	..
Total tax revenue	**29**	**34**	**228**	**537**	**606**	**243**	**228**	**2 541**	**5 131**	**5 305**

.. Not available

1. Local tax revenue data in 2021 are estimated.

StatLink https://stat.link/7fjbc6

Table 6.24. El Salvador, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**95**	**429**	**996**	**1 545**	**2 259**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	590	774	923	..	..	..	..	..
1200 Corporate	..	..	420	622	1 078	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-14	148	258	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce[1]	**0**	**0**	**21**	**30**	**40**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**26**	**12**	**16**	**107**	**39**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	16	107	39	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**259**	**903**	**1 871**	**2 266**	**3 476**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	259	903	1 863	2 254	3 453	..	..	..	..	..
5110 General taxes	133	714	1 433	1 764	2 771	..	..	..	..	..
5120 Taxes on specific goods and services	127	189	431	490	682	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	7	12	23	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**58**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	58	0	..	..	..	..	..	..	..	..
Total tax revenue	**438**	**1 344**	**2 903**	**3 947**	**5 814**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds[2]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**0**	**0**	**104**	**325**	**470**	**608**	**771**
2100 Employees	..	..	..	..	..	..	75	165	214	271
2200 Employers	..	..	..	..	..	..	176	306	393	500
2300 Self-employed or non-employed	..	..	..	..	..	..	13	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	104	62	0	0	0
3000 Taxes on payroll and workforce[1]	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**3**	**5**	**8**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	3	5	8	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**7**	**12**	**14**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	0	0	0	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	7	12	14	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
6000 Other taxes	**..**	**..**	**63**	**86**	**88**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	63	86	88	..	..	..	..	..
Total tax revenue	**..**	**..**	**74**	**104**	**111**	**104**	**325**	**470**	**608**	**771**

.. Not available

1. Vocational training contributions to the Instituto Salvadoreño de Formación Profesional (INSAFORP) are included in heading 3000. The tax revenue is classified under the central government. In El Salvador this revenue is classified under a separate unit considered to be different to the central government.
2. Social security contributions are those paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSFA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude contributions to the privately managed regime and may include a small amount of voluntary contributions which is undistinguishable from the public social security contribution data.

StatLink https://stat.link/54qyjv

Table 6.25. Guatemala, tax revenues by sub-sectors of government

Million GTQ

	Federal government					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**507**	**3 293**	**7 745**	**13 628**	**23 291**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	25	143	1 225	1 826	4 769	..	..	..	..	..
1200 Corporate	482	3 149	6 520	11 801	18 522	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce[1]	**0**	**0**	**447**	**736**	**1 038**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**149**	**199**	**582**	**358**	**568**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	6	1	1	2	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	149	194	581	357	567	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**1 554**	**10 317**	**23 255**	**31 719**	**48 666**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	1 526	10 131	22 750	31 002	47 655	..	..	..	..	..
5110 General taxes	762	6 259	16 980	23 271	36 985	..	..	..	..	..
5120 Taxes on specific goods and services	764	3 872	5 770	7 730	10 670	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	28	186	505	717	1 011	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**0**	**7**	**2 575**	**3 907**	**5 399**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	7	2 575	3 907	5 399	..	..	..	..	..
Total tax revenue	**2 210**	**13 815**	**34 605**	**50 347**	**78 962**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds[2]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**0**	**0**	**0**	**0**	**436**	**2 569**	**6 312**	**9 778**	**14 314**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	436	2 569	6 312	9 778	14 314
3000 Taxes on payroll and workforce[1]	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**147**	**620**	**692**	**837**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	147	620	692	837	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**147**	**620**	**692**	**837**	**436**	**2 569**	**6 312**	**9 778**	**14 314**

.. Not available

1. Contributions to INTECAP and contributions to IRTRA are included in heading 3000. The tax revenues are classified under the central government. In Guatemala these revenues are classified under a separate unit considered to be different to the central government.
2. Corresponds to social security contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

StatLink https://stat.link/djbk3t

Table 6.26. Guyana, tax revenues by sub-sectors of government

Million GYD

	Federal government[1]					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**1 752**	**16 179**	**39 561**	**55 011**	**124 088**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	333	7 734	17 816	23 300	46 962	..	..	..	..	..
1200 Corporate	1 375	8 266	21 427	31 200	75 897	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	317	511	1 229	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**53**	**701**	**2 068**	**3 676**	**5 580**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	40	681	1 562	3 201	4 907	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	31	37	67	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	476	438	607	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	**2 200**	**20 798**	**59 360**	**83 924**	**124 040**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	2 162	20 530	58 846	83 227	122 857	..	..	..	..	..
5110 General taxes	1 399	14 861	27 044	35 374	48 452	..	..	..	..	..
5120 Taxes on specific goods and services	763	5 669	31 802	47 853	74 404	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	38	268	514	697	1 183	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	**1 037**	**204**	**757**	**599**	**1 925**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1 037	204	757	599	1 925	..	..	..	..	..
Total tax revenue	**5 041**	**37 882**	**101 746**	**143 210**	**255 633**	**..**	**..**	**..**	**..**	**..**

	Local government[2]					Social Security Funds[3]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**0**	**0**	**0**	**191**	**4 868**	**10 047**	**16 644**	**26 725**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	191	4 868	10 047	16 644	26 725
3000 Taxes on payroll and workforce	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**113**	**41**	**43**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	113	41	43	..	..	..	..	..
Total tax revenue	**..**	**..**	**113**	**41**	**43**	**191**	**4 868**	**10 047**	**16 644**	**26 725**

.. Not available

1. Central government tax revenues are based on Budget Estimates by the Ministry of Finance.
2. Local government tax revenues include payments of local taxes by public corporations.
3. Social security figures include contributions to National Insurance Scheme.

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Table 6.27. Venezuela, tax revenues by sub-sectors of government

VES

	Federal government[2]					State/Regional				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**3 444**	**46 856**	**368 365**	**2 847 864**	**..**	**..**	**..**	**..**	**..**	**..**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate[1]	3 148	33 683	86 998	473 879	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	281 367	2 373 986	..	..	..	..	..	..
2000 Social security contributions	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**..**	**..**	**..**	**..**	**..**	**..**
4000 Taxes on property	**11**	**3 999**	**2 217**	**29 459**	**..**	**..**	**..**	**..**	**..**	**..**
4100 Recurrent taxes on immovable property	0	0	0	0	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	2 217	29 459	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	0	0	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
5000 Taxes on goods and services	**457**	**51 726**	**733 363**	**9 128 199**	**..**	**..**	**..**	**..**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	457	51 726	733 363	9 128 199	..	..	..	..	..	..
5110 General taxes	0	32 716	561 005	7 027 427	..	..	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	172 357	2 100 772	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	0	0	0	0	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
6000 Other taxes	**0**	**0**	**0**	**158 333**	**..**	**..**	**..**	**..**	**..**	**..**
6100 Paid solely by business	..	..	..	0	..	..	..	..	..	..
6200 Other	..	..	..	158 333	..	..	..	..	..	..
Total tax revenue	**3 913**	**102 581**	**1 103 944**	**12 163 855**	**..**	**..**	**..**	**..**	**..**	**..**

	Local government					Social Security Funds[2, 3]				
	1990	2000	2010	2015	2021	1990	2000	2010	2015	2021
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**..**	**..**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate[1]	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	**..**	**..**	**..**	**..**	**..**	**202**	**5 905**	**96 896**	**..**	**..**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	202	5 905	96 896	..	..
3000 Taxes on payroll and workforce	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**..**	**..**
4000 Taxes on property	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**..**	**..**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**..**	**..**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	**..**	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**..**	**..**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	**..**	**..**	**..**	**..**	**..**	**202**	**5 905**	**96 896**	**..**	**..**

.. Not available

1. Data for revenues from taxes on oil profits (classified under heading 1200) have not been available since 2016.
2. Tax data have not been available since 2018. The figures between 2015 and 2017 should be interpreted with caution as they have been affected by the high rate of inflation over this period.
3. Data on social security contributions have not been available since 2014.

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Annex A.
The OECD classification of taxes and interpretative guide

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1. References in this OECD Interpretative Guide to Sections or Parts of “this Report” refer to OECD (2022), Revenue Statistics 2022, OECD Publishing, Paris.

A.1 The OECD Classification of Taxes

1. **1000. Taxes on income, profits and capital gains**
    - 1100. Taxes on income, profits and capital gains of individuals
        - 1110. On income and profits
        - 1120. On capital gains
    - 1200. Corporate taxes on income, profits and capital gains
        - 1210. On income and profits
        - 1220. On capital gains
    - 1300. Unallocable as between 1100 and 1200
2. **2000. Social security contributions**
    - 2100. Employees
        - 2110. On a payroll basis
        - 2120. On an income tax basis
    - 2200. Employers
        - 2210. On a payroll basis
        - 2220. On an income tax basis
    - 2300. Self-employed or non-employed
        - 2310. On a payroll basis
        - 2320. On an income tax basis
    - 2400 Unallocable as between 2100, 2200 and 2300
        - 2410. On a payroll basis
        - 2420. On an income tax basis
3. **3000. Taxes on payroll and workforce**
4. **4000. Taxes on property**
    - 4100. Recurrent taxes on immovable property
        - 4110. Households
        - 4120. Other
    - 4200. Recurrent taxes on net wealth
        - 4210. Individual
        - 4220. Corporate
    - 4300. Estate, inheritance and gift taxes
        - 4310. Estate and inheritance taxes
        - 4320. Gift taxes
    - 4400. Taxes on financial and capital transactions

4500. Other non-recurrent taxes on property

4510. On net wealth

4520. Other non-recurrent taxes

4600. Other recurrent taxes on property

5. 5000. Taxes on goods and services

5100. Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services

5110. General taxes

5111. Value added taxes

5112. Sales taxes

5113. Turnover and other general taxes on goods and services

5120. Taxes on specific goods and services

5121. Excises

5122. Profits of fiscal monopolies

5123. Customs and import duties

5124. Taxes on exports

5125. Taxes on investment goods

5126 . Taxes on specific services

5127. Other taxes on international trade and transactions

5128. Other taxes on specific goods and services

5130. Unallocable as between 5110 and 5120

5200. Taxes on use of goods, or on permission to use goods or perform activities

5210. Recurrent taxes

5211. Paid by households in respect of motor vehicles

5212. Paid by others in respect of motor vehicles

5213. Other recurrent taxes

5220. Non-recurrent taxes

5300. Unallocable as between 5100 and 5200

6. **6000. Other taxes**

6100. Paid solely by business

6200. Paid by other than business or unidentifiable

A.2 Coverage

General criteria

1. In the OECD classification, the term "taxes" is confined to compulsory unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

2. The term "tax" does not include fines, penalties and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in §12–15.

3. General government consists of the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous governmental entities, excluding public enterprises. This definition of government follows that of the 2008 *System of National Accounts* (SNA).[1] In that publication, the general government sector and its sub-sectors are defined in Chapter 4, paragraphs 4.117 to 4.165.

4. Extra-budgetary units are part of the general government system. These are general government entities with individual budgets that are not fully covered by the main or general budget. These entities operate under the authority or control of a central, state, or local government. Extra-budgetary entities may have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Even though their budgets may be subject to approval by the legislature, similar to that of budgetary accounts, they have discretion over the volume and composition of their spending. Such entities may be established to carry out specific government functions, such as road construction, or the nonmarket production of health or education services. Budgetary arrangements vary widely across countries, and various terms are used to describe these entities, but they are often referred to as "extra-budgetary funds" or "decentralised agencies."

5. Compulsory, unrequited payments collected by national governments and paid to supranational authorities are also included as taxes under the definition in paragraph 1. Taxes that are collected by national governments and paid to a supranational authority are included as tax revenues at the level of the supranational authority in the SNA2008 (paragraphs 22.60-61, 22.88 and 22.99 refer) and the ESA2010 (paragraph 20.165 refers). In Revenue Statistics, these taxes include customs duties, contributions to the EU Single Resolution Fund, and any other taxes collected by EU member states on behalf of the European Union. They are included in the tax revenue amounts in the country tables (Chapter 5) of the country in which they are collected and are attributed to the supranational level of government (see §102).

6. In countries where the church forms part of general government, church taxes are included, provided they meet the criteria set out in §1 above. As the data refer to receipts of general government and to supranational authorities, levies paid to non-government bodies, welfare agencies or social insurance schemes outside general government, trade unions or trade associations, even where such levies are compulsory, are excluded. Compulsory payments to general government earmarked for such bodies are, however, included, provided that the government is not simply acting in an agency capacity.[2] Profits from fiscal monopolies are distinguished from those of other public enterprises and are treated as taxes because they reflect the exercise of the taxing power of the state by the use of monopoly powers (see §66–68), as are profits received by the government from the purchase and sale of foreign exchange at different rates (see §76).

7. Taxes paid by governments (e.g., social security contributions and payroll taxes paid by governments in their capacity as an employer, consumption taxes on their purchases or taxes on their property) are not excluded from the data provided. However, where it is possible to identify the amounts of revenue involved,[3] they are shown in Table 5.40 of this Report.

8. The relationship between this classification and that of the System of National Accounts (SNA) is set out in Sections A.9 and A.11 below. Because of the differences between the two classifications, the data shown in national accounts are sometimes calculated or classified differently from the practice set out in this guide. These and other differences are mentioned where appropriate (e.g., in §31 below) but it is not possible to refer to all of them. There may also be some differences between this classification and that employed domestically by certain national administrations (e.g., see §13 below), so that OECD and national statistics data may not always be consistent: any such differences, however, are likely to be very slight in terms of amounts of revenues involved.

Social security contributions

9. Compulsory social security contributions, as defined in §40, and paid to general government, are treated here as tax revenues. They may, however, differ from other taxes in that the receipt of social security benefits depends, in most countries, upon appropriate contributions having been made, although the size of the benefits is not necessarily related to the amount of the contributions. Better comparability between countries is obtained by treating social security contributions as taxes, but they are listed under a separate heading so that they can be distinguished in any analysis.

10. The strict dividing line between tax revenues (compulsory unrequited payments to general government or a supranational authority) and non-tax compulsory payments (NTCPs) (payments that are either requited or made to other institutions) is clearly defined. However, within the range of different compulsory payments to governments existing across countries, it is not always straightforward in practice to decide whether specific payments are either taxes or NTCPs. For example, compulsory pension savings that are controlled by general government and that accumulate on an individual account earning a market return or a rate that compensates for inflation would at first sight be categorised as NTCPs as opposed to taxes. However, even these payments might still be 'unrequited' and therefore classify as taxes instead of NTCPs (for example if these pension savings are not paid out when the taxpayer dies before reaching the pension age and the funds are then used to provide a minimum pension to all taxpayers that are insured). These issues result in the social security revenue figures reported for most countries being based on the premise that all types of compulsory payments to general government are judged to some extent to have a re-distributional element. It should be noted that this conclusion is based on a typically broad interpretation of the term 'unrequited' in the tax definition.

11. Social security contributions which are either voluntary or not payable to general government (see §1) are not treated as taxes, though in some countries, as indicated in the country footnotes, there are difficulties in completely eliminating voluntary contributions and certain compulsory payments to the private sector from the revenue figures. Imputed social security contributions are also not treated as taxes.

Fees, user charges and licence fees

12. Apart from vehicle licence fees, which are universally regarded as taxes, it is not easy to distinguish between those fees and user charges which are to be treated as taxes and those which are not, since, whilst a fee or charge is levied in connection with a specific service or activity, the strength of the link between the fee and the service provided may vary considerably, as may the relation between the amount of the fee and the cost of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as requited and under the definition of §1 would not be considered as a tax. In the following cases, however, a levy could be considered as 'unrequited':

a) where the charge greatly exceeds the cost of providing the service;

b) where the payer of the levy is not the receiver of the benefit (e.g., a fee collected from slaughterhouses to finance a service which is provided to farmers);

c) where government is not providing a specific service in return for the levy which it receives even though a licence may be issued to the payer (e.g., where the government grants a hunting, fishing or shooting licence which is not accompanied by the right to use a specific area of government land);

d) where benefits are received only by those paying the levy but the benefits received by each individual are not necessarily in proportion to his payments (e.g., a milk marketing levy paid by dairy farmers and used to promote the consumption of milk).

e) where the payer of the levy cannot opt out from making payments (e.g. public broadcast fees where the payer is obliged to pay the levy although not consuming public broadcast service).

13. In marginal cases, however, the application of the criteria set out in §1 can be particularly difficult. The solution adopted — given the desirability of international uniformity and the relatively small amounts of revenue usually involved — is to follow the predominant practice among tax administrations rather than to allow each country to adopt its own view as to whether such levies are regarded as taxes or as non-tax revenue.[4]

14. A list of the main fees and charges in question and their normal[5] treatment in this publication is as follows:

Non-tax revenues:	Court fees; driving licence fees; harbour fees; passport fees
Taxes within heading 5200	Permission to perform such activities as distributing films; hunting, fishing and shooting; providing entertainment or gambling facilities; selling alcohol or tobacco; permission to own dogs or to use or own motor vehicles or guns; severance taxes

15. In practice, it may not always be possible to isolate tax receipts from non-tax revenue receipts when they are recorded together. If it is estimated that the bulk of the receipts derive from non-tax revenues, the whole amount involved is treated as a non-tax revenue; otherwise, such government receipts are included and classified according to the rules provided in §33 below.

Royalties

16. The ownership of subsoil assets in the form of deposits of minerals or fossil fuels (coal, oil, or natural gas) depends upon the way in which property rights are defined by law and also on international agreements in the case of deposits below international waters. In some cases, either the ground below which the mineral deposits are located, the deposits themselves or both may belong to a local or central government unit.

17. In such cases, these general government units may grant leases to other institutional units that permit them to extract these deposits over a specified period of time in return for a payment or series of payments. These payments are often described as ‘royalties’ but they are essentially rent that accrues to owners of natural resources in return for putting these assets at the disposal of other units for specified periods of time. The rent may take the form of periodic payments of fixed amounts, irrespective of the rate of extraction, or, more commonly, they may be a function of the quantity, volume, or value of the asset extracted. Enterprises engaged in exploration on government land may make payments to general government units in exchange for the right to undertake test drilling or otherwise investigate the existence and location of subsoil assets. Such payments are also recorded as rents even though no extraction may take place. These payments are therefore classified as non-tax revenues.

18. The same principles apply when other institutional units are granted leases that permit them to fell timber in natural forests on land owned by general government units. These payments are also classified as non-tax revenues.

19. These rents or royalties paid to general government should not be confused with taxes on income and profits, severance taxes, business licenses, or other taxes. If the payments are levied on the profits

from the extraction activity, then they should be classified as taxes on incomes, profits and gains (1000). In addition, any severance payments that are imposed on the extraction of minerals and fossil fuels from reserves owned privately or by another government should be classified as taxes. Payments related to the gross value of production should be classified as other taxes on goods and services (5128). Payments for a license or permit to conduct extraction operations should be classified as taxes on use of goods and on permission to use goods or perform activities (5213).

Fines and penalties

20. In principle, fines and penalties charged on overdue taxes or penalties imposed for the attempted evasion of taxes should not be recorded as tax revenues. However, it may not be possible to separate payments of fines or other penalties from the revenues from the taxes to which they relate. In this case, the fines and penalties relating to a particular tax are recorded together with the revenues from that tax and fines and penalties paid with revenue from unidentifiable taxes are classified as other taxes in Category 6000. Fines not relating to tax offences (e.g., for parking offences), or not identifiable as relating to tax offences, are also not treated as tax revenues.

A.3 Basis of reporting

Accrual or cash reporting

21. The data reported in the *Revenue Statistics* publications for recent years are predominantly recorded on an accrual basis for OECD countries, i.e. recorded at the time that the tax liability was created. Further information is provided in the footnotes to the country table in Chapter 5 of the Report.

22. However, data for earlier years and for non-OECD countries are still predominantly recorded on a cash basis, i.e. at the time at which the payment was received by government. Thus, for example, taxes withheld by employers in one year but paid to the government in the following year and taxes due in one year but actually paid in the following year are both included in the receipts of the second year. Corrective transactions, such as refunds, repayments and drawbacks, are deducted from gross revenues of the period in which they are made.

23. Data on tax revenues are recorded without offsets for the administrative expenses connected with tax collection. Similarly, where the proceeds of tax are used to subsidise particular members of the community, the subsidy is not deducted from the yield of the tax, though the tax may be shown net of subsidies in the national records of some countries.

24. As regards fiscal monopolies (heading 5122), only the amount actually transferred to the government is included in government revenues. However, if any expenditures of fiscal monopolies are considered to be government expenditures (e.g., social expenditures undertaken by fiscal monopolies at the direction of the government) they are added back for the purpose of arriving at tax revenue figures (see §66 below).

The distinction between tax and expenditure provisions[6]

25. Because this publication is concerned only with the revenue side of government operations, no account being taken of the expenditure side, a distinction has to be made between tax and expenditure provisions. Normally there is no difficulty in making this distinction as expenditures are made outside the tax system and the tax accounts and under legislation separate from the tax legislation. In borderline cases, cash flow is used to distinguish between tax provisions and expenditure provisions. Insofar as a provision affects the flow of tax payments from the taxpayer to the government, it is regarded as a tax provision and

is taken into account in the data shown in this publication. A provision which does not affect this flow is seen as an expenditure provision and is disregarded in the data recorded in this publication.

26. Tax allowances, exemptions and deductions against the tax base clearly affect the amount of tax paid to the government and are therefore considered as tax provisions. At the other extreme, those subsidies which cannot be offset against tax liability and which are clearly not connected with the assessment process, do not reduce tax revenues as recorded in this publication. Tax credits are amounts deductible from tax payable (as distinct from deductions from the tax base). Two types of tax credits are distinguished, those (referred to here as wastable tax credits) which are limited to the amount of the tax liability and therefore cannot give rise to a payment by the authorities to the taxpayer, and those (referred to as non-wastable tax credits) which are not so limited, so that the excess of the credit over the tax liability can be paid to the taxpayer.[7] A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits[8] is to distinguish between the 'tax expenditure component',[9] which is that portion of the credit that is used to reduce or eliminate a taxpayer's liability, and the 'transfer component', which is the portion that exceeds the taxpayer's liability and is paid to that taxpayer. Reported tax revenues should be reduced by the amount of the tax expenditure component but not by the amount of the transfer component. In addition, the amounts of the tax expenditure and transfer components should be reported as memorandum items in the country tables. Countries that are unable to distinguish between the tax expenditure and transfer components should indicate whether or not the tax revenues have been reduced by the total of these components, and provide any available estimates of the amounts of the two components. Further information is given in Chapter 1 of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on tax to GDP.

Calendar and fiscal years

27. National authorities whose fiscal years do not correspond to the calendar year show data, where possible, on a calendar year basis to permit maximum comparability with the data of other countries. There remain a few countries where data refer to fiscal years. For these the GDP data used in the comparative tables also correspond to the fiscal years.

A.4 General classification criteria

The main classification criteria

28. The classification of receipts among the main headings (1000, 2000, 3000, 4000, 5000 and 6000) is generally governed by the base on which the tax is levied: 1000 income, profits and capital gains; 2000 and 3000 earnings, payroll or number of employees; 4000 property; 5000 goods and services; 6000 multiple bases, other bases or unidentifiable bases. Where a tax is calculated on more than one base, the receipts are, where possible, split among the various headings (see §33 and §84). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400[10] and taxes on the use of goods or on permission to perform activities in 5200. In headings 4000 and 5000 a distinction is made in certain sub-headings between recurrent and non-recurrent taxes: recurrent taxes are defined as those levied at regular intervals (usually annually) and non-recurrent taxes are levied once and for all (see also §48 to §51, §54, §55 and §81 for particular applications of this distinction).

29. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in §40 on the classification of social security contributions, the conferment of an entitlement to social benefits is crucial to the definition of the 2000 main heading.

30. The way that a tax is levied or collected (e.g., by use of stamps) does not affect classification.

Classification of taxpayers

31. In certain sub-headings, distinctions are made between different categories of taxpayers. These distinctions vary from tax to tax:

a) Between individuals and corporations in relation to income and net wealth taxes

The basic distinction is that corporation income taxes, as distinct from individual income taxes, are levied on the corporation as an entity, not on the individuals who own it, and without regard to the personal circumstances of these individuals. The same distinction applies to net wealth taxes on corporations and those on individuals. Taxes paid on the profits of partnerships and the income of institutions, such as life insurance or pension funds, are classified according to the same rule. They are classified as corporate taxes (1200) if they are charged on the partnership or institution as an entity without regard to the personal circumstances of the owners. Otherwise, they are treated as individual taxes (1100). Usually, there is different legislation for the corporation taxes and for the individual taxes.[11] The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA classification requires certain unincorporated businesses[12] to be excluded from the household sector and included with non-financial enterprises and financial institutions. The tax on the profits of these businesses, however, cannot always be separated from the tax on the other income of their owners, or can be separated only on an arbitrary basis. No attempt at this separation is made here and the whole of the individual income tax is shown together without regard to the nature of the income chargeable.

b) Between households and others in relation to taxes on immovable property

Here the distinction is that adopted by the SNA for the production and consumption expenditure accounts. The distinction is between households as consumers (i.e. excluding non-incorporated business) on the one hand and producers on the other hand. However, taxes on dwellings occupied by households, whether paid by owner-occupiers, tenants or landlords, are classified under households. This follows the common distinction made between taxes on domestic property versus taxes on business property. Some countries are not, however, in a position to make this distinction.

c) Between households and others in relation to motor vehicle licences

Here the distinction is between households as consumers on the one hand and producers on the other, as in the production and consumption expenditure accounts of the SNA.

d) Between business and others in relation to the residual taxes (6000)

The distinction is the same as in c) above between producers on the one hand and households as consumers on the other hand. Taxes which are included under the heading 6000 because they involve more than one tax base or because the tax base does not fall within any of the previous categories but which are identifiable as levyable only on producers and not on households are included under ‘business’. The rest of the taxes which are included under the heading 6000 are shown as ‘other’ or non-identified.

Surcharges

32. Receipts from surcharges in respect of particular taxes are usually classified with the receipts from the relevant tax whether or not the surcharge is temporary. If, however, the surcharge has a characteristic which would render it classifiable in a different heading of the OECD list, receipts from the surcharge are classified under that heading separately from the relevant tax.

Unidentifiable tax receipts and residual sub-headings

33. A number of cases arise where taxes cannot be identified as belonging entirely to a heading or sub-heading of the OECD classification and the following practices are applied in such cases:

a) The heading is known, but it is not known how receipts should be allocated between sub-headings: receipts are classified in the appropriate residual sub-heading (1300, 2400, 4520, 4600, 5128, 5130, 5300 or 6200).

b) It is known that the bulk of receipts from a group of taxes (usually local taxes) is derived from taxes within a particular heading or sub-heading, but some of the taxes in the group whose amount cannot be precisely ascertained may be classifiable in other headings or sub-headings: receipts are shown in the heading or sub-heading under which most of the receipts fall.

c) Neither the heading nor sub-heading of a tax (usually local) can be identified: the tax is classified in 6200 unless it is known that it is a tax on business in which case it is classified in 6100.

A.5 Commentaries on items of the list

1000 — Taxes on income, profits and capital gains

34. This heading covers taxes levied on the net income or profits (i.e. gross income minus allowable tax reliefs) of individuals and enterprises. Also covered are taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

35. Included in the heading are:

a) taxes levied predominantly on income or profits, though partially on other bases. Taxes on various bases which are not predominantly income or profits are classified according to the principles laid down in §33 and §84;

b) taxes on property, which are levied on a presumed or estimated income as part of an income tax (see also §48(a), (c) and (d));

c) compulsory payments to social security fund contributions that are levied on income but do not confer an entitlement to social benefits. When such contributions do confer an entitlement to social benefits, they are included in heading 2000 (see §40);

d) receipts from integrated scheduler income tax systems are classified as a whole in this heading, even though certain of the scheduler taxes may be based upon gross income and may not take into account the personal circumstances of the taxpayer.

36. The main subdivision of this heading is between levies on individuals (1100) and those on corporate enterprises (1200). Under each subdivision a distinction is made between taxes on income and profits (1110 and 1210), and taxes on capital gains (1120 and 1220). If certain receipts cannot be identified as appropriate to either 1100 or 1200, or if in practice this distinction cannot be made (e.g., because there are no reliable data on the recipients of payments from which withholding taxes are deducted) they are classified in 1300 as not-allocable.

Treatment of credits under imputation systems

37. Under imputation systems of corporate income tax, a company's shareholders are wholly or partly relieved of their liability to income tax on dividends paid by the company out of income or profits liable to corporate income tax. In countries with such systems,[13] part of the tax on the company's profits is available

to provide relief against the shareholders' own tax liability. The relief to the shareholder takes the form of a tax credit, the amount of which may be less than, equal to, or more than the shareholder's overall tax liability. If the tax credit exceeds this tax liability the excess may be payable to the shareholder. As this type of tax credit is an integral part of the imputation system of corporate income tax, any payment to the shareholders is treated as a repayment of tax and not as expenditure (compare the treatment of other tax credits described in §26).

38. As the tax credit under imputation systems (even when exceeding tax liability) is to be regarded as a tax provision, the question arises whether it should be deducted from individual income tax receipts (1110) or corporate income tax receipts (1210). In this Report, the full amount of corporate income tax paid is shown under 1210 and no imputed tax is included under 1110. Thus, the full amount of the credit reduces the amount of 1110 whether the credit results in a reduction of personal income tax liability or whether an actual refund is made because the credit exceeds the income tax liability. (Where, however, such tax credits are deducted from corporation tax in respect of dividends paid to corporations the amounts are deducted from the receipts of 1210).

1120 and 1220 — Taxes on capital gains

39. These sub-headings comprise taxes imposed on capital gains, 1120 covering those levied on the gains of individuals and 1220 those levied on the gains of corporate enterprises, where receipts from such taxes can be separately identified. In many countries, this is not the case and the receipts from such taxes are then classified with those from the income tax. Heading 1120 also includes taxes on gains from gambling.

2000 — Social security contributions

40. Classified here are all compulsory payments to general government that confer an entitlement to receive a (contingent) future social benefit. Such payments are usually earmarked to finance social benefits and are often paid to institutions of general government that provide such benefits. However, such earmarking is not part of the definition of social security contributions and is not required for a tax to be classified here. However, conferment of an entitlement is required for a tax to be classified under this heading. So, levies on income or payroll that are earmarked for social security funds but do not confer an entitlement to benefit are excluded from this heading and shown under personal income taxes (1100) or taxes on payroll and workforce (3000). Taxes on other bases, such as goods and services, which are earmarked for social security benefits are not shown here but are classified according to their respective bases because they generally confer no entitlement to social security benefits.

41. Contributions for the following types of social security benefits would, *inter alia*, be included: unemployment insurance benefits and supplements, accident, injury and sickness benefits, old-age, disability and survivors' pensions, family allowances, reimbursements for medical and hospital expenses or provision of hospital or medical services. Contributions may be levied on both employees and employers.

42. Contributions may be based on earnings or payroll ('on a payroll basis') or on net income after deductions and exemptions for personal circumstances ('on an income tax basis'), and the revenues from the two bases should be separately identified if possible. However, where contributions to a general social security scheme are on a payroll basis, but the contributions of particular groups (such as the self-employed) cannot be assessed on this basis and net income is used as a proxy for gross earnings, the receipts may still be classified as being on a payroll basis. In principle, this heading excludes voluntary contributions paid to social security schemes. When separately identifiable these are shown in the memorandum item on the financing of social security benefits. In practice, however, they cannot always be separately identified from compulsory contributions, in which case they are included in this heading.

43. Contributions to social insurance schemes which are not institutions of general government and to other types of insurance schemes, provident funds, pension funds, friendly societies or other saving schemes are not considered as social security contributions. Provident funds are arrangements under which the contributions of each employee and of the corresponding employer on his/her behalf are kept in a separate account earning interest and withdrawable under specific circumstances. Pension funds are separately organised schemes negotiated between employees and employers and carry provisions for different contributions and benefits, sometimes more directly tied to salary levels and length of service than under social security schemes. When contributions to these schemes are compulsory or quasi-compulsory (e.g., by virtue of agreement with professional and union organisations) they are shown in the memorandum item (refer to Table 5.39 of the Report).

44. Contributions by government employees and by governments in respect of their employees, to social security schemes classified within general government are included in this heading. Contributions to separate schemes for government employees, which can be regarded as replacing general social security schemes, are also regarded as taxes.[14] Where, however, a separate scheme is not seen as replacing a general scheme and has been negotiated between the government, in its role as an employer, and its employees, it is not regarded as social security and contributions to it are not regarded as taxes, even though the scheme may have been established by legislation.

45. This heading excludes 'imputed' contributions, which correspond to social benefits paid directly by employers to their employees or former employees or to their representatives (e.g., when employers are legally obliged to pay sickness benefits for a certain period).

46. Contributions are divided into those of employees (2100), employers (2200), and self-employed or non-employed (2300), and then further sub-divided according to the basis on which they are levied. Employees are defined for this purpose as all persons engaged in activities of business units, government bodies, private non-profit institutions, or other paid employment, except the proprietors and their unpaid family members in the case of unincorporated businesses. Members of the armed forces are included, irrespective of the duration and type of their service, if they contribute to social security schemes. The contributions of employers are defined as their payments on account of their employees to social security schemes. Where employees or employers are required to continue the payment of social security contributions when the employee becomes unemployed these contributions, data permitting, are shown in 2100 and 2200 respectively. Accordingly, the sub-heading 2300 is confined to contributions paid by the self-employed and by those outside of the labour force (e.g., disabled or retired individuals).

3000 — Taxes on payroll and workforce

47. These consist of taxes payable by enterprises assessed either as a proportion of the wages or salaries paid or as a fixed amount per person employed. They do not include compulsory social security contributions paid by employers or any taxes paid by employees themselves out of their wages or salaries

4000 — Taxes on property

48. This heading covers recurrent and non-recurrent taxes on the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions. The following kinds of tax are excluded from this heading:

a) taxes on capital gains resulting from the sale of a property (1120 or 1220);

b) taxes on the use of goods or on permission to use goods or perform activities (5200); see §78;

c) taxes on immovable property levied on the basis of a presumed net income which take into account the personal circumstances of the taxpayer. They are classified as income taxes along with taxes on income and capital gains derived from property (1100);

d) taxes on the use of property for residence, where the tax is payable by either proprietor or tenant and the amount payable is a function of the user's personal circumstances (pay, dependants, and so on). They are classified as taxes on income (1100);

e) taxes on building in excess of permitted maximum density, taxes on the enlargement, construction or alteration of certain buildings beyond a permitted value and taxes on building construction. They are classified as taxes on permission to perform activities (5200);

f) taxes on the use of one's own property for special trading purposes like selling alcohol, tobacco, meat or for exploitation of land resources (e.g., United States severance taxes). They are classified as taxes on permission to perform activities (5200).

4100 — Recurrent taxes on immovable property

49. This sub-heading covers taxes levied regularly in respect of the use or ownership of immovable property.

- these taxes are levied on land and buildings;
- they can be in the form of a percentage of an assessed property value based on a national rental income, sales price, or capitalised yield; or in terms of other characteristics of real property, (for example size or location) from which a presumed rent or capital value can be derived.
- such taxes can be levied on proprietors, tenants, or both. They can also be paid by one level of government to another level of government in respect of property under the jurisdiction of the latter.
- debts are not taken into account in the assessment of these taxes, and they differ from taxes on net wealth in this respect.

50. Taxes on immovable property are further sub-divided into those paid by households (4110) and those paid by other entities (4120), according to the criteria set out in §31(*b*) above.

4200 — Recurrent taxes on net wealth

51. This sub-heading covers taxes levied regularly (in most cases annually) on net wealth, i.e. taxes on a wide range of movable and immovable property, net of debt. It is sub-divided into taxes paid by individuals (4210) and taxes paid by corporate enterprises (4220) according to the criteria set out in §31(*a*) above. If separate figures exist for receipts paid by institutions, the tax payments involved are added to those paid by corporations.

4300 — Estate, inheritance and gift taxes

52. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).[15] Estate taxes are charged on the amount of the total estate whereas inheritance taxes are charged on the shares of the individual recipients; in addition the latter may take into account the relationship of the individual recipients to the deceased.

4400 — Taxes on financial and capital transactions

53. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of non-financial and financial assets (including foreign exchange or securities), taxes on cheques and other forms of payment, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

a) taxes on the use of goods or property or permission to perform certain activities (5200);

b) fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see §12);

c) taxes on capital gains (1000);

d) recurrent taxes on immovable property (4100);

e) recurrent taxes on net wealth (4200);

f) once-and-for-all levies on property or wealth (4500);

g) stamp taxes not related to financial and capital transactions

i. Stamp taxes on the sale of specific products, such as alcoholic beverages or tobacco (5121);

ii. Stamp taxes restricted by law to imported products (5123) or to exported products (5124); or

iii. Stamp taxes not falling exclusively on a single category of transaction (6000).

4500 — Other non-recurrent taxes on property

54. This sub-heading covers once-and-for-all, as distinct from recurrent, levies on property. It is divided into taxes on net wealth (4510) and other non-recurrent taxes on property (4520). Heading 4510 would include taxes levied to meet emergency expenditures, or for redistribution purposes. Heading 4520 would cover taxes levied to take account of increases in land value due to permission given to develop or provision of additional local facilities by general government, any taxes on the revaluation of capital and once-and-for-all taxes on particular items of property.

4600 — Other recurrent taxes on property

55. These rarely exist in OECD member countries, but the heading would include taxes on goods such as cattle, jewellery, windows, and other external signs of wealth.

5000 — Taxes on goods and services

56. All taxes and duties levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services (5100), or in respect of the use of goods or permission to use goods or to perform activities (5200) are included here. The heading thus covers:

a) multi-stage cumulative taxes;

b) general sales taxes — whether levied at manufacture/production, wholesale or retail level;

c) value-added taxes;

d) excises;

e) taxes levied on the import and export of goods;

f) taxes levied in respect of the use of goods and taxes on permission to use goods, or perform certain activities;

g) taxes on the extraction, processing or production of minerals and other products.

57. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in §48, §53 and §80. Residual sub-headings (5300) and (5130) cover tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see §33.

5100 — Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services

58. This sub-heading consists of all taxes, levied on transactions in goods and services on the basis of their intrinsic characteristics (e.g., value, weight of tobacco, strength of alcohol, and so on) as distinct from taxes imposed on the use of goods, or permission to use goods or perform activities, which fall under 5200.

5110 — General taxes on goods and services

59. This sub-heading includes all taxes, other than import and export duties (5123 and 5124), levied on the production, leasing, transfer, delivery or sales of a wide range of goods and/or the rendering of a wide range of services, irrespective of whether they are domestically produced or imported and irrespective of the stage of production or distribution at which they are levied. It thus covers value-added taxes, sales taxes and multi-stage cumulative taxes. Receipts from border adjustments in respect of such taxes when goods are imported are added to gross receipts for this category, and repayments of such taxes when goods are exported are deducted. These taxes are subdivided into 5111 value-added taxes, 5112 sales taxes, 5113 turnover and other general taxes on goods and services.

60. Borderline cases arise between this heading and taxes on specific goods (5120) when taxes are levied on a large number of goods, for example, the United Kingdom purchase tax (repealed in 1973) and the Japanese commodity tax (repealed in 1988). In conformity with national views, the former United Kingdom purchase tax is classified as a general tax (5112) and the former Japanese commodity tax as excises (5121).

5111 — Value-added taxes

61. All general consumption taxes charged on value-added are classified in this sub-heading, irrespective of the method of deduction and the stages at which the taxes are levied. In practice, all OECD countries with value-added taxes normally allow immediate deduction of taxes on purchases by all but the final consumer and impose tax at all stages. In some countries the heading may include certain taxes, such as those on financial and insurance activities, either because receipts from them cannot be identified separately from those from the value-added tax, or because they are regarded as an integral part of the value-added tax, even though similar taxes in other countries might be classified elsewhere (e.g., 5126 as taxes on services or 4400 as taxes on financial and capital transactions).

5112 — Sales taxes

62. All general taxes levied at one stage only, whether at manufacturing or production, wholesale or retail stage are classified here.

5113 — Turnover and other general taxes on goods and services

63. These are multi-stage cumulative taxes and taxes where elements of consumption taxes are combined with multistage taxes. These taxes are levied each time a transaction takes place without deduction for taxes paid on inputs. Multi-stage taxes can be combined with elements of value-added or sales taxes.

5120 — Taxes on specific goods and services

64. Excises, profits generated and transferred from fiscal monopolies, and customs and imports duties as well as taxes on exports, foreign exchange transactions, investment goods and betting stakes and special taxes on services, which do not form part of a general tax of 5110, are included in this category.

5121 — Excises

65. Excises are taxes levied as a product specific unit tax on a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, alcoholic beverages, tobacco, and energy. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength, or quantity of the product. Included are special taxes on individual products such as sugar, sugar beets, matches, and chocolates; taxes levied at varying rates on a certain range of goods; and taxes levied on tobacco goods, alcoholic drinks, motor fuels, and hydrocarbon oils. If a tax collected principally on imported goods also applies, or would apply, under the same law to comparable domestically produced goods, then the revenue from this tax is classified as arising from excises rather than from import duties. This principle applies even if there is no comparable domestic production or no possibility of such production. Taxes on the use of utilities such as water, electricity, gas, and energy are regarded as excises rather than taxes on specific services (5126). Excises exclude those taxes that are levied as general taxes on goods and services (5110); profits of fiscal monopolies (5122); customs and other import duties (5123); or taxes on exports (5124).

5122 — Profits of fiscal monopolies

66. This sub-heading covers that part of the profits of fiscal monopolies which is transferred to general government or which is used to finance any expenditures considered to be government expenditures (see §24). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

67. Fiscal monopolies reflect the exercise of the taxing power of government by the use of monopoly powers. Fiscal monopolies are non-financial public enterprises exercising a monopoly in most cases over the production or distribution of tobacco, alcoholic beverages, salt, matches, playing cards and petroleum or agricultural products (i.e. on the kind of products which are likely to be, alternatively or additionally, subject to the excises of 5121), to raise the government revenues which in other countries are gathered through taxes on dealings in such commodities by private business units. The government monopoly may be at the production stage or, as in the case of government-owned and controlled liquor stores, at the distribution stage.

68. Fiscal monopolies are distinguished from public utilities such as rail transport, electricity, post offices, and other communications, which may enjoy a monopoly or quasi-monopoly position but where the primary purpose is normally to provide basic services rather than to raise revenue for government. Transfers from such other public enterprises to the government are considered as non-tax revenues. The traditional concept of fiscal monopoly is not generally extended to include state lotteries, the profits of which are usually accordingly regarded as non-tax revenues. However, they can be included as tax revenues if the prime reason for their operation is to raise revenues to finance government expenditure. Fiscal monopoly profits are distinguished from export and import monopoly profits (5127) transferred from marketing boards or other enterprises dealing with international trade.

5123 — Customs and other import duties

69. Taxes, stamp duties and surcharges restricted by law to imported products are included here. Also included are levies on imported agricultural products which are imposed in member countries of the European Union and amounts paid by certain of these countries under the Monetary Compensation Accounts (MCA) system.[16] Customs duties collected by European Union member states on behalf of the European Union are reported under this heading at the supranational level of government in the country tables (in Chapter 5 of the Report). Excluded here are taxes collected on imports as part of a general tax on goods and services, or an excise applicable to both imported and domestically produced goods.

5124 — Taxes on exports

70. In the 1970s, export duties were levied in Australia, Canada and Portugal as a regular measure and they have been used in Finland for counter-cyclical purposes. Some member countries of the European Union pay, as part of the MCA system, a levy on exports (see note 16 to §69). Where these amounts are identifiable, they are shown in this heading. This heading does not include repayments of general consumption taxes or excises or customs duties on exported goods, which should be deducted from the gross receipts under 5110, 5121 or 5123, as appropriate.

5125 — Taxes on investment goods

71. This sub-heading covers taxes on investment goods, such as machinery. These taxes may be imposed for a number of years or temporarily for counter-cyclical purposes. Taxes on industrial inputs which are also levied on consumers [e.g., the Swedish energy tax which is classified under (5121)] are not included here.

5126 — Taxes on specific services

72. All taxes assessed on the payment for specific services, such as taxes on insurance premiums, banking services, gambling and betting stakes (e.g., from horse races, football pools, lottery tickets), transport, entertainment, restaurant and advertising charges, fall into this category. Taxes on entry to casinos, races, other similar events or venues as well as stamp taxes on specific services are also classified under this heading. Taxes levied on the gross income of companies providing a specific service (e.g. transportation [including airport and other passenger taxes] insurance, banking, entertainment, restaurants, and advertising) are also classified under this heading.

73. Tax revenues from bank levies and payments to deposit insurance and financial stability schemes are also included here:

- Compulsory payments of stability fees, bank levies and deposit insurance should generally be treated as tax revenues where the payments are made to general government or supranational authorities and are allocated to the governments' consolidated or general funds so that the government is free to make immediate use of the money for the purposes that it chooses. This principle would apply regardless of whether the government is promising to make payments to guarantee the banks' customer deposits in some future contingency.
- If the compulsory payments are made to general government and placed in funds that are earmarked to be entirely channelled back to the sector of the economy that comprises the companies that are subject to the payment, they would still generally be treated as tax revenues on the grounds that the funds would be available for the government and would reduce its budget deficit, the fee is unrequited for an individual entity and the amounts raised could be unrelated to any eventual pay out to depositors or expenditure on wider support for the financial sector.

- Payments to made to the smaller long-standing schemes for insuring 'retail' deposits, where the payment levels are consistent with the costs of insurance should be classified as fee for service.
- Any payments which involve governments realising the assets of a failed institution or receiving a priority claim on its assets in liquidation in order to fund payments of compensation to customers for their lost deposits would be treated as a fee for a service as opposed to tax revenues.
- Compulsory payments that are made to funds operated outside the government sector and non-state institutions backed by the deposit takers and all payments to voluntary schemes should not be treated as tax revenues.
- Contributions made to the EU Single Resolution Fund are also included here and recorded under the supranational level of government in the country tables.

74. Excluded from this sub-heading are:

a) taxes on services forming part of a general tax on goods and services (5110);

b) taxes on electricity, gas and energy (5121 as excises);

c) taxes on individual gains from gambling (1120 as taxes on capital gains of individuals and non-corporate enterprises) and lump-sum taxes on the transfer of private lotteries or on the permission to set up lotteries (5200);[17]

d) taxes on cheques and on the issue, transfer or redemption of securities (4400 as taxes on financial and capital transactions);

e) general taxes on turnover (5113).

5127 — Other taxes on international trade and transactions

75. This sub-heading covers revenue received by the government from the purchase and sale of foreign exchange at different rates. When the government exercises monopoly powers to extract a margin between the purchase and sales price of foreign exchange, other than to cover administrative costs, the revenue derived constitutes a compulsory levy exacted in indeterminate proportions from both purchaser and seller of foreign exchange. It is the common equivalent of an import duty and export duty levied in a single exchange rate system or of a tax on the sale or purchase of foreign exchange. Like the profits of fiscal monopolies and import or export monopolies transferred to government, it represents the exercise of monopoly powers for tax purposes and is included in tax revenues.

76. The sub-heading covers also the profits of export or import monopolies, which do not however exist in OECD countries, taxes on purchase or sale of foreign exchange, and any other taxes levied specifically on international trade or transactions.

5128 — Other taxes on specific goods and services

77. This item includes taxes on the extraction of minerals, fossil fuels and other exhaustible resources from deposits owned privately or by another government together with any other unallocable receipts from taxes on specific goods and services. Taxes on the extraction of exhaustible resources are usually a fixed amount per unit of quality or weight, but can be a percentage of value. The taxes are recorded when the resources are extracted. Payments from the extraction of exhaustible resources from deposits owned by the government unit receiving the payment are classified as rent.

5200 — Taxes on use of goods or on permission to use goods or perform activities

78. This sub-heading covers taxes which are levied in respect of the use of goods as distinct from taxes on the goods themselves. Unlike the latter taxes – reported under 5100 –, they are not assessed on the value of the goods but usually as fixed amounts. Taxes on permission to use goods or to perform activities are also included here, as are pollution taxes not based upon the value of particular goods. It is

sometimes difficult to distinguish between compulsory user charges and licence fees which are regarded as taxes and those which are excluded as non-tax revenues. The criteria which are employed are noted in §12–13.

79. Although the sub-heading refers to the 'use' of goods, registration of ownership rather than use may be what generates liability to tax, so that the taxes of this heading may apply to the ownership of animals or goods rather than their use (e.g., race horses, dogs and motor vehicles) and may apply even to unusable goods (e.g., unusable motor vehicles or guns).

80. Borderline cases arise with:

a) taxes on the permission to perform business activities which are levied on a combined income, payroll or turnover base and, accordingly, are classified following the rules in §84;

b) taxes on the ownership or use of property of headings 4100, 4200 and 4600. The heading 4100 is confined to taxes on the ownership or tenancy of immovable property and – unlike the taxes of 5200 – they are related to the value of the property. The net wealth taxes and taxes on chattels of 4200 and 4600 respectively are confined to the ownership rather than the use of assets, apply to groups of assets rather than particular goods and again are related to the value of the assets,

5210 — Recurrent taxes on use of goods and on permission to use goods or perform activities

81. The principal characteristic of taxes classified here is that they are levied at regular intervals and that they are usually fixed amounts. The most important item in terms of revenue receipts is vehicle licence taxes. This sub-heading also covers taxes on permission to hunt, shoot, fish or to sell certain products and taxes on the ownership of dogs , broadcast licence fees and taxes on the performance of certain services, provided that they meet the criteria set out in §12–13. The sub-divisions of 5210 are:

- user taxes on motor vehicles paid by households (5211);
- taxes on motor vehicles paid by others (5212); and
- other recurrent taxes (5213). This sub-heading covers business and professional licences paid by enterprises in order to obtain a licence to carry on a particular kind of business or profession when the levies are on a recurring basis. Licences such as taxi and casino licences are included. Dog licences and recurrent general licences for hunting, shooting and fishing where the right to carry out these activities is not granted as part of a normal commercial transaction are also included under this heading. Broadcast licence fees are included when the payer of the levy cannot opt out from making payments for public broadcast if one does not wish to watch or listen to public broadcast services (e.g. by declaring that one does not consume public broadcast services). Specific exemptions (for example, for elderly people) do not change the compulsory nature of the payment.

82. Excluded from sub-heading 5213 are:

a) licences where the right to carry out such activities is granted as part of a normal commercial transaction (e.g., the granting of the licence is accompanied by the right to use a specific area which is owned by government);

b) payments relating to the checks carried out by the government on the suitability and or safety of the business premises or equipment, or on the quality or standard of goods or services produced as a condition for granting such a licence. These payments are not unrequited and should be treated as payments for services rendered, unless the amounts charged for the licences are out of all proportion to the costs of the checks carried out by governments.

c) broadcast licence fees if users can opt out from paying broadcast licence fees in the case that they do not wish to consume these services while not affecting the ability to consume private broadcast services.

5220 — Non-recurrent taxes on use of goods and on permission to use goods or perform activities

83. This section covers non-recurrent taxes levied on the use of goods or on permission to use goods or perform activities and taxes levied each time goods are used. It includes taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances.

- Payments for tradable emission permits issued by governments under cap and trade schemes should be recorded here at the time the emissions occur. No revenue should be recorded for permits that governments issue free of charge. The accrual basis of recording means that there can be a timing difference between the cash being received by government for the permits and the time the emission occurs. In the national accounts, this timing gives rise to a financial liability for government during the period.
- Payments made for the collection and disposal of waste or noxious substances by public authorities should be excluded as they constitute a sale of services to enterprises.

84. Other taxes falling under heading 5200 that are not levied recurrently are also included here. Thus, once-and-for-all payments for permission to sell liquor or tobacco or to set up betting shops are included provided they meet the criteria set out in §12–13.

6000 — Other taxes

85. Taxes levied on a base, or bases, other than those described under headings 1000, 3000, 4000 and 5000, or on bases of which cannot be considered to be related to any one of these headings, are included here. Where taxes are levied on a multiple base and it is possible to estimate the receipts related to each base the separate amounts are included under the appropriate headings. If separate amounts cannot be estimated and it is known that most of the receipts are derived from one base, the whole of the receipts are classified according to that base. Otherwise, they are classified here. Other revenues included here are presumptive taxes not included elsewhere in the classification system, taxes on individuals in the form of a poll tax or capitation tax, stamp taxes not related to financial and capital transactions nor falling exclusively on a single category of transaction, expenditure taxes where personal deductions or exemptions are applied and unidentifiable tax receipts. A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

A.6 Conciliation with National Accounts

86. This section of the tables provides a re-conciliation between the OECD calculation of total tax revenues and the total of all taxes and social contributions paid to general government as recorded in the country's National Accounts. Where the country is a member of the European Union (EU), the comparison is between the OECD calculation of total tax revenues and the sum of tax revenues and social contributions recorded in the combination of the general government and the institutions of the EU sectors of the National Accounts.

A.7 Memorandum item on the financing of social security benefits

87. In view of the varying relationship between taxation and social security contributions and the cases referred to in §40 to §46, a memorandum item collects together all payments earmarked for social security-

type benefits, other than voluntary payments to the private sector. Data are presented as follows (refer Table 5.39 of the Report):

a) Taxes of 2000 series.

b) Taxes earmarked for social security benefits.

c) Voluntary contributions to the government.

d) Compulsory contributions to the private sector.

Guidance on the breakdown of (a) to (d) above is provided in §40 to §46.

A.8 Memorandum item on identifiable taxes paid by government

88. Identifiable taxes actually paid by government are presented in a memorandum item classified by the main headings of the OECD classification of taxes. In the vast majority of countries, only social security contributions and payroll taxes paid by government can be identified. These are, however, usually the most important taxes paid by governments (refer to Table 5.40 of the Report).

A.9 Relation of OECD classification of taxes to national accounting systems

89. A system of national accounts (SNA) seeks to provide a coherent framework for recording and presenting the main flows relating respectively to production, consumption, accumulation and external transactions of a given economic area, usually a country or a major region within a country. Government revenues are an important part of the transactions recorded in SNA. The final version of the 2008 SNA was jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the Organisation for Economic Co-operation and Development, and the World Bank in August 2009. The *System* is a comprehensive, consistent and flexible set of macroeconomic accounts. It is designed for use in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The important parts of the SNA's conceptual framework and its definitions of the various sectors of the economy have been reflected in the OECD's classification of taxes.

90. There are, however, some differences between the OECD classification of taxes and SNA concepts that are listed below. They arise because the aim of the former is to provide the maximum disaggregation of statistical data on what are generally regarded as taxes by tax administrations.

a) OECD includes compulsory social security contributions paid to general government in total tax revenues. Imputed and voluntary contributions plus those paid to private funds are not treated as taxes (§9 and §11 above);

b) there are different points of view on whether or not some levies and fees are classified as taxes (§12 and §13 above);

c) OECD excludes imputed taxes or subsidies resulting from the operation of official multiple exchange rates or from the central bank paying a rate of interest on required reserves that is different from other market rates;

d) there are differences in the treatment of non-wastable tax credits

91. As noted in §1 and §2, headings 1000 to 6000 of the OECD list of taxes cover all unrequited payments to general government or to a supranational authority, other than compulsory loans and fines. Such unrequited payments including fines, but excluding compulsory loans can be obtained from adding together the following figures in the 2008 SNA

- value-added type taxes (D.211);

- taxes and duties on imports, excluding VAT (D.212);
- export taxes (D.213);
- taxes on products, excluding VAT, import and export taxes (D.214);
- other taxes on production (D.29);
- taxes on income (D.51);
- other current taxes (D.59);
- actual social contributions (D.611 and D613), excluding voluntary contributions and payments to employment-related schemes that are not social security schemes
- capital taxes (D.91).

A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system

92. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, the differences between the OECD classification and that of the 2008 SNA (see §90 above) also apply to the GFS. In addition, the International Monetary Fund subdivides the OECD 5000 heading into section IV (Domestic Taxes on Goods and Services) and section V (Taxes on International Trade and Transactions). This reflects the fact that while the latter usually yield insignificant amounts of revenue in OECD countries, this is not the case in many non-OECD countries.

A.11 Comparison of the OECD classification of taxes with other international classifications

93. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

a) System of National Accounts (2008 SNA);

b) European System of Accounts (2010 ESA);

c) IMF Government Finance Statistics Manual (GFSM2014).

94. These comparisons represent those that would be expected to apply in the majority of cases. However in practice some flexibility should be used in their application. This is because in particular cases, countries can adopt varying approaches to the classification of revenues in National Accounts.

	OECD Classification			2008 SNA	2010 ESA	GFSM2014
1000			Taxes on income, profits and capital gains			
	1100		Individuals			
		1110	Income and profits	D51-8.61a	D51A	1111
		1120	Capital gains	D51-8.61c, d	D51C, D	1111
	1200		Corporations			
		1210	Income and profits	D51-8.61b	D51B	1112
		1220	Capital gains	D51-8.61c	D51C	1112
	1300		Unallocable as between 1100 and 1200			1113
2000			Social security contributions			
	2100		Employees	D613-8.85	D613	1211
	2200		Employers	D611-8.83	D611	1212
	2300		Self-employed, non-employed	D613-8.85	D613	1213

	2400			Unallocable as between 2100, 2200 and 2300			1214
3000				Taxes on payroll and workforce	D29-7.97a	D29C	112
4000				Taxes on property			
	4100			Recurrent taxes on immovable property			
		4110		Households	D59-8.63a	D59A	1131
		4120		Other	D29-7.97b	D29A	1131
	4200			Recurrent net wealth taxes			
		4210		Individual	D59-8.63b	D59A	1132
		4220		Corporations	D59-8.63b	D59A	1132
	4300			Estate, inheritance and gift taxes			
		4310		Estate and inheritance taxes	D91-10.207b	D91A	1133
		4320		Gift taxes	D91-10.207b	D91A	1133
	4400			Taxes on financial and capital transactions	D59-7.96d; D29-7.97e	D214B, C	114114; 1161
	4500			Other non-recurrent taxes on property	D91-10.207a	D91B	1135
	4600			Other recurrent taxes on property	D59-8.63c	D59A	1136
5000				Taxes on goods and services			
	5100			Taxes on production, sale and transfer of goods and services			
		5110		General taxes on goods and services			
			5111	Value-added taxes	D211-7.89	D211; D29G	11411
			5112	Sales taxes	D2122-7.94a; D214-7.96a	D21224; D214I	11412
			5113	Turnover and other general taxes on goods and services	D214-7.96a	D214I	11413
		5120		Taxes on specific goods and services			
			5121	Excises	D2122-7.94b; D214-7.96b	D21223; D214A, B, D	1142
			5122	Profits of fiscal monopolies	D214-7.96e	D214J	1143
			5123	Customs and other import duties	D2121-7.93	D2121; D21221, 2	1151
			5124	On exports	D213-7.95a	D214K	1152-4
			5125	On investment goods			
			5126	On specific services	D2122-7.94c; D214-7.96c	D21225; D214E, F, G, H; D29F	1144; 1156
			5127	Other taxes on international trade and transactions	D2122-7.94d D29-7.95b D29-7.97g D59-8.64d	D21226; D29D; D59E	1153; 1155-6
			5128	Other taxes on specific goods and services			1146
		5130		Unallocable between 5110 and 5120			
	5200			Taxes on use of goods and on permission to use goods or perform activities			
		5210		Recurrent taxes on use of goods and on permission to use goods or perform activities			
			5211	Motor vehicle taxes households	D59-8.64c	D59D	11451
			5212	Motor vehicles taxes others	D29-7.97d	D214D; D29B	11451
			5213	Other recurrent taxes on use of goods and on permission to use goods or perform activities	D29-7.97c, d, f D59-8.64c	D29B, E, F; D59D	11452
		5220		Non-recurrent taxes on permission to use goods or perform activities			11452
	5300			Unallocable as between 5100 and 5200			
6000				Other taxes			
	6100			Payable solely by business			1161
	6200			Payable by other than business, or unidentifiable	D59-8.64a, b	D59B, C	1162

A.12 Attribution of tax revenues by sub-sectors of general government

95. The OECD classification requires a breakdown of tax revenues by sub-sectors of government. The definition of each sub-sector and the criteria to be used to attribute tax revenues between these sub-sectors are set out below. They follow the guidance of the 2008 SNA and GFSM 2014.

Sub-sectors of general government to be identified

a) Central government

96. The central government sub-sector includes all governmental departments, offices, establishments and other bodies which are agencies or instruments of the central authority whose competence extends over the whole territory, with the exception of the administration of social security funds. Central government therefore has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.

b) State, provincial or regional government

97. This sub-sector consists of intermediate units of government exercising a competence at a level below that of central government. It includes all such units operating independently of central government in a part of a country's territory encompassing a number of smaller localities, with the exception of the administration of social security funds. In unitary countries, regional governments may be considered to have a separate existence where they have substantial autonomy to raise a significant proportion of their revenues from sources within their control and their officers are independent of external administrative control in the actual operation of the unit's activities.

98. At present, federal countries comprise the majority of cases where revenues attributed to intermediate units of government are identified separately. Colombia and Spain are the only two unitary countries in this position. In the remaining unitary countries, regional revenues are included with those of local governments.

c) *Local* government

99. This sub-sector includes all other units of government exercising an independent competence in part of the territory of a country, with the exception of the administration of social security funds. It encompasses various urban and/or rural jurisdictions (e.g., local authorities, municipalities, cities, boroughs, districts).

d) Social security funds

100. Social security funds form a separate sub-sector of general government. The social security sub-sector is defined in the 2008 SNA by the following extracts from paragraphs 4.124 to 4.126 and 4.147:

"Social security schemes are social insurance schemes covering the community as a whole or large section of the community that are imposed and controlled by government units. The schemes cover a wide variety of programmes, providing benefits in cash or in kind for old age, invalidity or death, survivors, sickness and maternity, work injury, unemployment, family allowance, health care, etc. There is not necessarily a direct link between the amount of the contribution paid by an individual and the benefits he or she may receive." (Paragraph 4.124).

"When social security schemes are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter and engage in financial transactions on their own account they qualify as institutional units that are described as social security funds." (Paragraph 4.125).

"The amounts raised, and paid out, in social security contributions and benefits may be deliberately varied in order to achieve objectives of government policy that have no direct connection with the concept of

social security as a scheme to provide social benefits to members of the community. They may be raised or lowered in order to influence the level of aggregate demand in the economy, for example. Nevertheless, so long as they remain separately constituted funds, they must be treated as separate institutional units in the SNA. (Paragraph 4.126).

"The social security funds sub-sector (of general government) consists of the social security funds operating at all levels of government. Such funds are social insurance schemes covering the community as a whole or large section of the community that are imposed by government units." (Paragraph 4.147).

101. This definition of social security funds is followed in the OECD classification with the two following exceptions which are excluded

- Schemes imposed by government and operated by bodies outside the general government sector, as defined in §3 of this manual; and
- Schemes to which all contributions are voluntary.

Supranational Authorities

102. This sub-sector covers the revenue-raising operations of supra-national authorities within a country. In practice, the only relevant supranational authority in the OECD area is that of the institutions of the European Union (EU). Tax revenues collected by member countries and paid to the EU are included in the *Revenue Statistics* at the supranational level of government. Income taxes and social security contributions collected by European Institutions and paid by European civil servants who are resident of EU member countries should not be included.

Criteria to be used for the attribution of tax revenues

103. When a government collects taxes and pays them over in whole or in part to other governments, it is necessary to determine whether the revenues should be considered to be those of the collecting government which it distributes to others as grants, or those of the beneficiary governments which the collecting government receives and passes on only as their agent. The criteria to be used in the attribution of revenues are set out in §104 to §107 which replicate paragraphs 3.70 to 3.73 from the 2008 SNA.

104. In general, a tax is attributed to the government unit that

a) exercises the authority to impose the tax (either as a principal or through the delegated authority of the principal),

b) has final discretion to set and vary the rate of the tax

105. Where an amount is collected by one government for and on behalf of another government, and the latter government has the authority to impose the tax, and set and vary its rate, then the former is acting as an agent for the latter and the tax is reassigned. Any amount retained by the collecting government as a collection charge should be treated as a payment for a service. Any other amount retained by the collecting government, such as under a tax-sharing arrangement, should be treated as a current grant. If the collecting government was delegated the authority to set and vary the rate, then the amount collected should be treated as tax revenue of this government.

106. Where different governments jointly and equally set the rate of a tax and jointly and equally decide on the distribution of the proceeds, with no individual government having ultimate overriding authority, then the tax revenues are attributed to each government according to its respective share of the proceeds. If an arrangement allows one government unit to exercise ultimate overriding authority, then all of the tax revenue is attributed to that unit.

107. There may also be the circumstance where a tax is imposed under the constitutional or other authority of one government, but other governments individually set the tax rate in their jurisdictions. The proceeds of the tax generated in each respective government's jurisdiction are attributed as tax revenues of that government.

108. The levies paid by the member states of the EU take the form specific levies which include

a) custom duties and levies on agricultural goods (5123),

b) gross monetary compensation accounts (5123 if relating to imports and 5124 if relating to exports);

c) contributions to the Single Resolution Fund (5126); and

d) Steel, coal, sugar and milk levies (5128).

109. The custom duties collected by member states on behalf of the EU are recorded

- on a gross of collection fee basis;
- using figures adjusted so that duties are shown on a 'final destination' as opposed to a 'country of first entry' basis where such adjustments can be made. These adjustments concern in particular duties collected at important (sea) ports. Although the EU duties are collected by the authorities of the country of first entry, when possible these duties should be excluded from the revenue of the collecting country and be included in the revenue of the country of final destination

110. These are the specific EU levies that most clearly conform to the attribution criterion described in §102 above. Consequently, these amounts are footnoted as a memorandum item to the EU member state country tables (in Chapter 5) and are shown as supranational revenues against each of the tax headings identified in §108.

Notes

[1] All references to SNA are to the 2008 edition.

[2] See section A.12 of this guide for a discussion of the concept of agency capacity.

[3] It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.

[4] If, however, a levy which is considered as non-tax revenue by most countries is regarded as a tax — or raises substantial revenue — in one or more countries, the amounts collected are footnoted at the end of the relevant country tables, even though the amounts are not included in total tax revenues.

[5] Names, however, can frequently be misleading. For example, though a passport fee would normally be considered a non-tax revenue, if a supplementary levy on passports (as is the case in Portugal) were imposed in order to raise substantial amounts of revenue relative to the cost of providing the passport, the levy would be regarded as a tax under 5200.

[6] A more detailed explanation of this distinction can be found in the special feature, 'Current issues in reporting tax revenues', in the 2001 edition of *Revenue Statistics*.

[7] Sometimes the terms 'non-refundable' and 'refundable' are used, but it may be considered illogical to talk of 'refundable' when nothing has been paid.

[8] A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§37–39).

[9] This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country or, preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.

[10] Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.

[11] In some countries the same legislation applies to both individual and corporate enterprises for particular taxes on income. However, the receipts from such taxes are usually allocable between individuals and enterprises and can therefore be shown in the appropriate sub-heading.

[12] For example, "… sufficiently self-contained and independent that they behave in the same way as corporations… (including) keeping a complete set of accounts" (2008 SNA, section 4.44).

[13] In Canada — a country also referred to as having an imputation system — the (wastable) tax credit for the shareholder is in respect of domestic corporation tax deemed to have been paid whether or not a corporation tax liability has arisen. As there is no integral connection between the corporation tax liability and the credit given against income tax under such systems, these credits for dividends are treated, along with other tax credits, on the lines described in §26.

[14.] This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.

[15.] In the 2008 SNA, these are regarded as capital transfers and not as taxes (see section A.8).

[16.] This is the system by which the European Union adjusts for differences between the exchange rates used to determine prices under the Common Market Agricultural Policy and actual exchange rates. Payments under the system may relate to imports or exports and where these amounts are separately identifiable they are shown under the appropriate heading (5123 or 5124). In this Report, these amounts are shown gross (i.e. without deducting any subsidies paid out under the MCA system).

[17.] Transfers of profits of State lotteries are regarded as non-tax revenues (see also §68).

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