



Revenue Statistics in Latin America and the Caribbean 2025

1990-2023



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Foreword

Revenue Statistics in Latin America and the Caribbean 2025 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), with financial support from the Spanish Agency for International Development Cooperation (AECID) as well as from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Sweden, Switzerland and the United Kingdom. The report 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 2025 is based on the well-established classification of revenues set out in the OECD Interpretative Guide. In this publication, the term “taxes” is confined to compulsory, unrequited payments to general government. As outlined, 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 tax revenue plus the attribution of tax collection by sub-level of government between 1990 and 2023. The report includes two special features: the first examines non-tax revenues in the LAC region between 2019 and 2023; the second focuses on fiscal revenues from non-renewable natural resources in the LAC region in 2023 and 2024.

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Revenue Statistics in Latin America and the Caribbean 2025 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). This publication benefited from the financial support of the Spanish Agency for International Development Cooperation (AECID) in the framework of the activities aimed at improving fiscal systems in Latin America and the Caribbean (LAC). It also received financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Sweden, Switzerland and the United Kingdom.

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Executive summary

After two years of rises, tax revenues as a share of GDP fell by 0.2 percentage points (p.p.) on average in Latin America and the Caribbean (LAC) between 2022 and 2023 to 21.3%. The decrease was driven by a drop in income tax revenues amid a slowdown in economic activity and lower global prices for non-renewable natural resources.

Revenue Statistics in Latin America and the Caribbean 2025 provides internationally comparable data on tax levels and tax structures for 27 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. The LAC average represents the unweighted average of 26 countries included in this publication, excluding Venezuela due to data issues.

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 2023

In 2023, tax-to-GDP ratios in the LAC region ranged from 11.6% in Guyana to 32.0% in Brazil. Three-quarters of LAC countries recorded a tax-to-GDP ratio below 25% whereas more than three-quarters of OECD countries had a ratio above this level. Tax-to-GDP ratios decreased in more than half of LAC countries (14 countries) between 2022 and 2023. In the previous two years, tax revenues increased as a share of GDP in a majority of countries. In all but three countries where the tax-to-GDP ratio declined in 2023, growth in nominal GDP outpaced growth in nominal tax revenues.

The largest decreases in 2023 were observed in Chile (3.2 p.p.) and Peru (2.1 p.p.), driven by declines of 3.2 p.p. and 1.2 p.p. in income tax revenues respectively. In both countries, income tax revenues fell as a share of GDP from their peak in the previous year, as corporate profits weakened over the course of 2022, resulting in high refunds and tax credits the following year. A fall in non-renewable natural resource prices also contributed to the fall in income tax receipts for both countries in 2023.

Overall, income tax revenues declined by 0.1 p.p. on average across the LAC region in 2023, following an increase of 0.6 p.p. in 2022, when a sharp rise in hydrocarbon revenues drove up corporate income tax (CIT) receipts. Meanwhile, personal income tax (PIT) revenues increased by 0.1 p.p. in 2023 while revenues from VAT and other taxes on goods and services remained unchanged.

Tax trends varied significantly across sub-regions, reflecting distinct economic pressures and shifts in commodity prices. Tax revenues declined strongly as a share of GDP (by 0.5 p.p.) in the South American sub-region, which was most affected by the fall in non-renewable natural resource prices and experienced the most pronounced economic slowdown in 2023. However, South America continued to record the highest level of tax revenues as a share of GDP on average, at 22.9%. The average tax-to-GDP ratios in the Caribbean and Central America and Mexico stood at 21.9% and 19.0% respectively in 2023. Tax

revenues decreased by 0.2 p.p. in Central America and Mexico in 2023, while the Caribbean's tax-to-GDP ratio increased by 0.3 p.p. after being the only sub-region where revenues fell as a share of GDP in 2022.

Over a longer timeframe, the average tax-to-GDP ratio for the LAC region rose by 6.7 p.p. between 1990 and 2023, due largely to increases in revenues from VAT and from taxes on income and profits (of 3.8 p.p. and 2.9 p.p., respectively). The gap between the LAC and OECD average tax-to-GDP ratios narrowed over this period, from 16.3 p.p. in 1990 to 12.7 p.p. in 2023. LAC countries principally converged to OECD countries up to the first decade of the 21st century but this trend did not persist in the second decade. Since the COVID-19 pandemic, the gap has widened.

Tax structures in the LAC region

In 2023, taxes on goods and services generated almost half of total tax revenues in the LAC region on average, compared with less than a third in the OECD (31.5% in 2022, the latest year available). VAT was the principal source of this revenue in the LAC region in 2023, accounting for 28.5% of total tax revenues on average and amounting to 6.0% of GDP.

Taxes on income and profits accounted for 29.6% of total tax revenues in the LAC region in 2023. CIT and PIT accounted for 18.7% and 9.5% of total tax revenues respectively on average, compared with 12.0% and 23.6% in the OECD (2022 figures). The average share of SSCs in total tax revenues was 16.6% in the LAC region in 2023, below the OECD average of 24.8% (2022 figure).

Special feature: Trends in non-tax revenues

For the first time, this edition of *Revenue Statistics in Latin America and the Caribbean* presents and analyses harmonised data on non-tax revenues in the LAC region. Non-tax revenues make an important contribution to domestic resource mobilisation in many LAC countries but are volatile and less sustainable than tax revenues.

In 2023, central government non-tax revenues ranged from 0.4% in Peru to 11.6% of GDP in Cuba. The non-tax revenue average for 22 countries in the LAC region (excluding the four OECD countries and Venezuela) was 3.1% of GDP. Sales of goods and services were the main source of central government non-tax revenues for more than half of the 22 LAC countries, followed by property income, which includes rents, royalties, interest and dividends.

Between 2019 and 2023, non-tax revenues declined by 0.4 p.p. on average across the LAC region. They declined by 0.2 p.p. in 2020 then increased by 0.8 p.p. in 2021, after which they declined for two consecutive years (by 0.3 p.p. in 2022 and 0.7 p.p. in 2023).

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

Driven by a sharp fall in oil prices, hydrocarbon-related revenues among major oil producers in the LAC region decreased to 3.9% of GDP on average in 2023 from 4.4% of GDP in 2022. Meanwhile, average revenues from mining decreased from 0.74% of GDP in 2022 to 0.59% of GDP in 2023, driven primarily by a drop in CIT payments. Hydrocarbon-related revenues and mining revenues are both estimated to have fallen further in 2024 (to 3.2% and 0.5% of GDP respectively) amid a modest decline in international prices.

1 Tax revenue trends, 1990-2023

Introduction

Revenue Statistics in Latin America and the Caribbean 2025 provides comprehensive, detailed and harmonised tax revenues for 27 countries in Latin America and the Caribbean (LAC) up to 2023, a year in which revenues declined as a share of GDP on average across the region following two consecutive years of increases in the wake of the COVID-19 shock in 2020.

After a strong rebound from the initial impact of COVID-19, economic growth has remained weak in many LAC countries. While this trend reflects cyclical factors – such as less favourable external conditions, the rollback of public transfers and tighter monetary policy – it is also driven by structural constraints to economic growth, including low productivity growth (OECD et al, 2024^[1]). Meanwhile, persistent social challenges remain: levels of poverty and extreme poverty in the region have remained above pre-pandemic levels, with inflation further eroding purchasing power. In 2023, 27.3% of the population lived in poverty and 10.6% in extreme poverty in the LAC region (OECD et al, 2024^[1]). Despite recent consolidation efforts, fiscal space to promote investment and expand social protection programmes remains limited in the LAC region. Debt service as a percentage of tax revenues increased to 12.2% in 2022, up from 9.8% in 2012 and more than double the OECD average of 4.8% (OECD et al, 2024^[1]).

To finance their development programmes, governments in the region need to enhance the targeting of public spending and mobilise additional resources. Fairer and more efficient tax systems are required: low tax revenues limit the state's capacity to respond to citizens' demands and improve public services. In addition, by rebalancing the tax structure away from a dependence on consumption taxes and corporate income tax and by promoting further progressivity in the personal income tax, the region could reduce inequalities and minimise distortions that constrain entrepreneurship (OECD et al, 2024^[1]). Tax reforms will also be needed to encourage a green and just transition (OECD et al., 2022^[2]). In many LAC countries, a stronger fiscal pact between government, citizens and the private sector is required to ensure that political support for these reforms is sustained throughout what is likely to be a long-term process (OECD et al., 2021^[3]).

Revenue Statistics in Latin America and the Caribbean 2025 provides a unique foundation for such fiscal pacts, serving both as a basis for countries' in-depth tax policy analysis and as a common starting point for knowledge sharing and capacity development across the region. The report is organised as follows. This chapter (Chapter 1) discusses the evolution of key tax indicators between 1990 and 2023, 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. This analysis is complemented by special features on non-tax revenues in the LAC region (Chapter 2) and revenues from non-renewable natural resources (Chapter 3). Chapter 4 provides comparative tables for key tax indicators across the region, while Chapters 5 and 6 provide a detailed country-by-country breakdown of tax revenue.

Tax revenue levels and annual changes in 2023

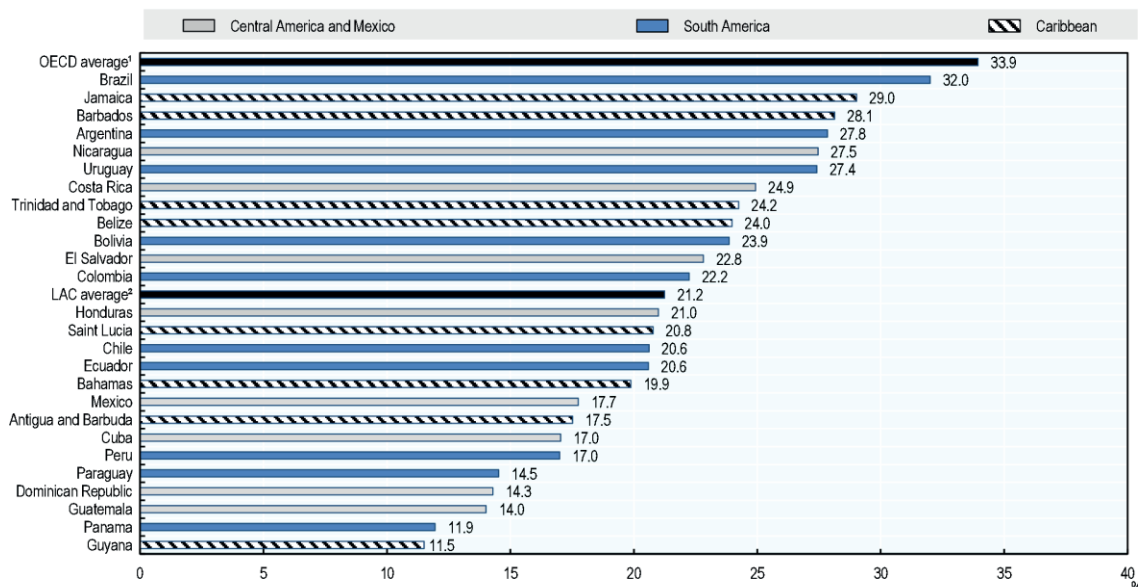
Tax-to-GDP ratios in 2023

The tax-to-GDP ratio reflects the portion of gross domestic product (GDP) that comes from tax revenue, including social security contributions paid to the general government. The LAC average represents an unweighted mean of 26 countries featured in this publication and excludes Venezuela due to a lack of data (see Box 1.1 for a full explanation of the tax-to-GDP ratio).

The average tax-to-GDP ratio in the LAC region was 21.3% in 2023 (Figure 1.1). The highest tax-to-GDP ratios were observed in Brazil (32.0%), Jamaica (29.0%) and Barbados (28.1%), while the countries with the lowest tax-to-GDP ratio were Guyana (11.6%), Panama (11.9%) and Guatemala (14.0%). All countries in the LAC region recorded a tax-to-GDP ratio below the OECD average of 33.9% in 2023.¹

Figure 1.1. Tax-to-GDP ratios in the LAC region, 2023

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 and Trinidad and Tobago as data are not available.

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

2. Represents the unweighted average of 26 Latin American and Caribbean countries included in this publication, excluding Venezuela due to data availability issues.

Source: OECD et al. (2025^[4]), Table 4.1.

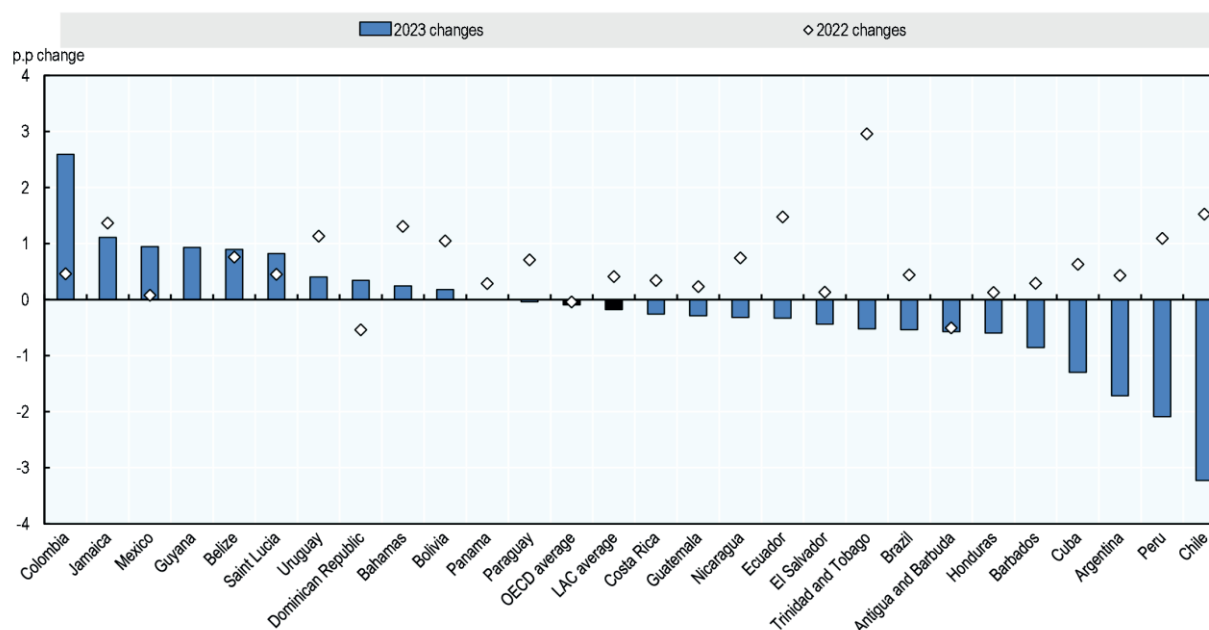
StatLink  <https://stat.link/wvjx15>

In 2023, the average tax-to-GDP ratio in the LAC region was 0.2 percentage points (p.p.) lower than in 2022. The changes in tax-to-GDP ratios between 2022 and 2023 varied across the region (Figure 1.2). Fourteen countries experienced a decrease in their tax-to-GDP ratio while ten countries saw an increase and two recorded no change.

The decrease in the tax-to-GDP ratio from 2022 to 2023 exceeded 1.0 p.p. in four countries: Chile (3.2 p.p.), Peru (2.1 p.p.), Argentina (1.7 p.p.) and Cuba (1.3 p.p.). Meanwhile, two countries experienced an increase of more than 1.0 p.p.: Colombia (2.6 p.p.) and Jamaica (1.1 p.p.).

Figure 1.2. Changes in tax-to-GDP ratios in the LAC region, 2022 and 2023

Year-on-year change, p.p.



Note: The LAC average represents the unweighted average of 26 LAC countries included in this publication excluding 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. (2025^[4]), Table 4.1.

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Box 1.1. The tax-to-GDP ratio methodology

The tax ratios shown in this publication express aggregate tax revenue 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 treated with caution: nominal tax revenue 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 revenue is lower than the change in nominal GDP.

In 21 LAC countries, the reporting year coincides with the calendar year. The remaining five 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 2023 is Q2/2023-Q1/2024.
- The fiscal year in Trinidad and Tobago covers October to September. The reporting year 2023 spans Q4/2022-Q3/2023.
- The fiscal year for The Bahamas ends on 30 June. The reporting year 2023 runs from Q2/2022-Q2/2023.

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 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 (for example, new data is obtained, or classification is refined).

The denominator (GDP)

The GDP figures used in this publication are sourced from countries' national accounts as well as the *World Economic Outlook* (WEO) published by the IMF (IMF, 2024^[5]). 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. GDP figures are 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. Nominal GDP figures in this edition were revised from those shown in last year's edition for 14 countries. Of these, the 2022 GDP was revised upwards for ten countries and downwards for four countries. The largest upwards revision was for Barbados (7.8%).

Tax-to-GDP ratios

The difference between the tax-to-GDP ratio for 2022 shown in the 2024 and 2025 editions of this report ranged from -1.5 p.p. in Barbados to +1.6 p.p. in Saint Lucia and was mainly due to the GDP revisions mentioned above. The average tax-to-GDP ratio for the LAC region in 2022 shown in the 2024 edition of *Revenue Statistics in Latin America and the Caribbean* was 21.5%. In this year's edition, it is 0.1 p.p. lower, at 21.4%. The increase in the LAC region's tax-to-GDP ratio between 2021 and 2022 has also been revised upwards, from 0.3 p.p. in the 2024 edition to 0.4 p.p. in this edition.

Major changes in tax-to-GDP ratios in LAC countries in 2023

Economic growth slowed in the LAC region in 2023, continuing a deceleration that began in 2022. Growth in 2023 was impacted by less favourable external conditions, declining non-renewable resource prices, the rollback of public transfers, tighter monetary policy, as well as structural challenges such as low productivity (ECLAC, 2024^[6]; ECLAC, 2024^[7]; OECD et al, 2024^[11]).

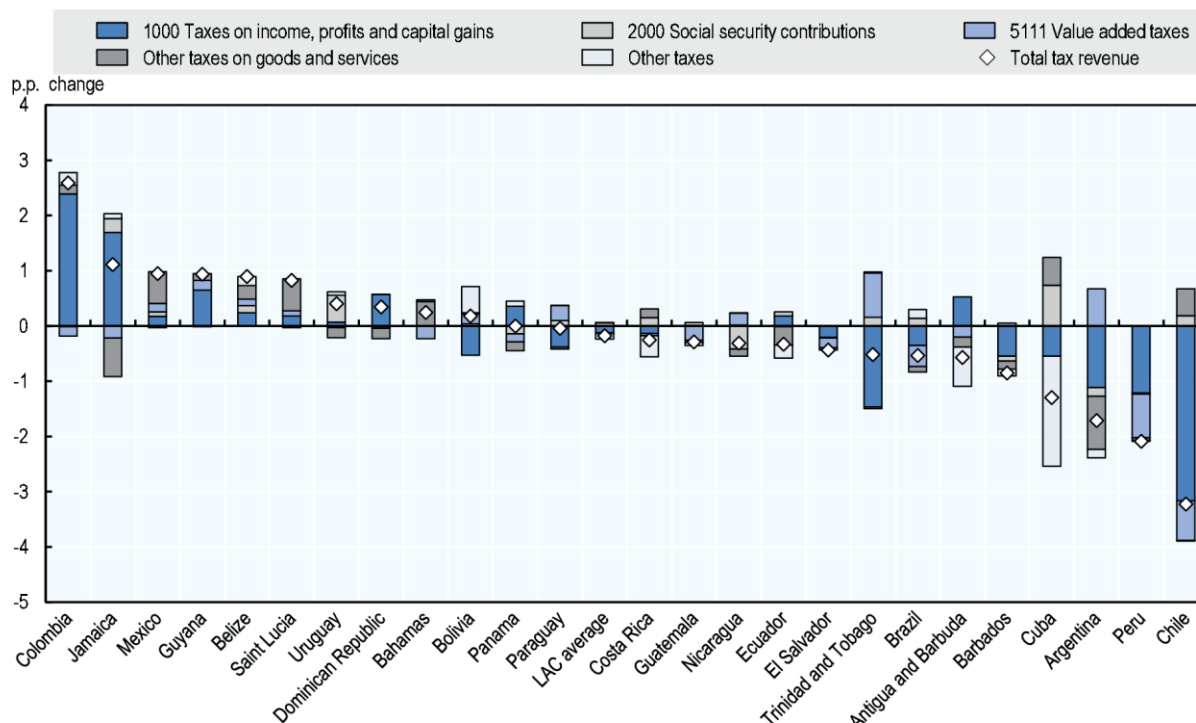
This section examines in greater detail the largest changes in tax-to-GDP ratios in LAC countries in 2023.

- Chile recorded the largest decline in its tax-to-GDP ratio among LAC countries in 2023, at 3.2 p.p. amid a slowdown in economic activity and lower mineral prices (IMF, 2024^[8]). The drop was primarily driven by a decrease of 3.2 p.p. in income tax revenue. In the previous year, the level of income tax revenues in Chile reached a peak of 10.4% of GDP; however, in 2023, there was a sharp increase in refunds and in the use of credit balances when the income tax liability was lower than the on-account payments made in 2022 (ECLAC, 2024^[6]).
- Peru experienced the second-largest drop in tax revenue as a percentage of GDP (2.1 p.p.) due to falls of 1.2 p.p. in corporate income tax (CIT) revenues and 0.8 p.p. in VAT revenues in 2023. Economic activity was impacted by several shocks during the year, including social unrest, unfavourable climatic conditions and avian flu (Central Reserve Bank of Peru, 2024^[9]). Peru was particularly affected by the fall in commodity prices that eroded corporate profits, reducing CIT receipts. The CIT decrease may also be explained by lower on-account receipts in 2023 and the sharp increase in CIT revenues in 2022 that led to an elevated baseline (ECLAC, 2024^[6]).

- Argentina’s tax-to-GDP ratio recorded the third-largest decrease in 2023, of 1.7 p.p. Decreases in revenue occurred in income tax and other taxes on goods and services, which fell by 1.1 p.p. and 1.0 p.p. respectively. A drought affected agricultural production and exports, contributing to a fall of 1.2 p.p. in export tax revenue and the overall decline in revenue from other taxes on goods and services (Pérez M. and Ciongo, 2024^[10]). The decrease in income tax revenue may be explained by the high baseline in 2022 as an extraordinary advance on unexpected corporate income was levied in that year (ECLAC, 2024^[6]).
- In contrast, Colombia experienced the largest increase in tax revenues between 2022 and 2023. Tax revenues increased by 2.6 p.p. driven by an increase of 2.4 p.p. in revenues from income taxes, most notably from CIT (2.2 p.p.). These increases were explained by several factors including the effect of a tax reform (Law 2277), which took effect in January 2023 and included changes to CIT and new surcharges for specific industries (such as financial institutions, crude oil, coal extraction and hydro-electric companies). The increase also reflected the fact that large taxpayers (“Grandes Contribuyentes”) were required to pay the additional points of income tax in advance of the 2024 tax year. This advance mainly covered financial intermediaries.
- Jamaica recorded an increase in tax revenues of 1.1 p.p. in 2023, which was mainly due to an increase of 1.7 p.p. in personal income tax (PIT) revenues. This resulted from a public wage reform as part of the Government’s public sector transformation programme that simplified salary scales and allowances and increased public sector salaries, leading employees to move into higher income tax brackets (Linton, 2023^[11]; IMF, 2024^[12]).

Figure 1.3. Changes in tax-to-GDP ratios in LAC countries by main tax heading, 2023

Year-on-year change, p.p.



Note: The LAC average represents the unweighted average of 26 LAC countries included in this publication and excludes Venezuela due to data availability issues.

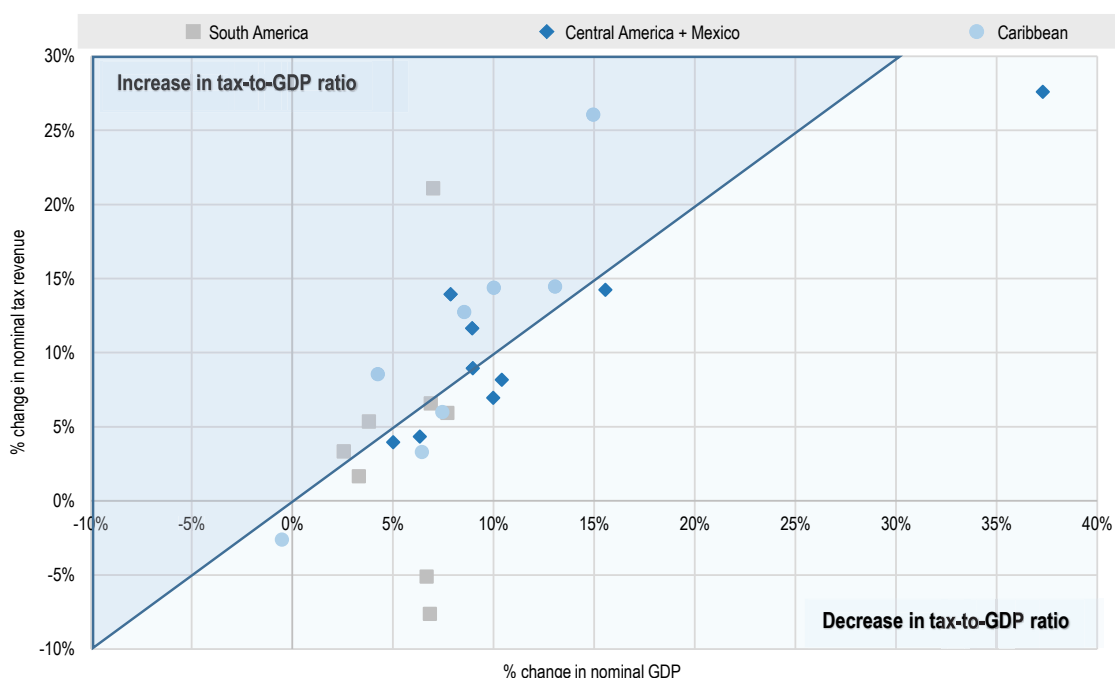
Source: Authors’ calculations based on OECD et al. (2025^[4]), Chapter 4.

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Changes in the tax-to-GDP ratio are driven by the relative changes in nominal tax revenues and nominal GDP (Box 1.1). From one year to the next, if tax revenues rise by more than GDP (or fall by less than GDP), the tax-to-GDP ratio will increase. Conversely, if tax revenues rise by less than GDP, or fall further, the tax-to-GDP ratio will fall. Therefore, a higher tax-to-GDP ratio does not necessarily mean that the amount of tax revenues has increased in nominal or real terms.

Figure 1.4 shows the percentage change in nominal GDP and nominal tax revenue between 2022 and 2023. In most cases, nominal tax revenue and nominal GDP increased over the period except in Chile and Peru, which recorded falls in nominal tax revenue over the period, and in Trinidad and Tobago, where both nominal GDP and nominal tax revenue declined. Tax revenue increased more than nominal GDP in 10 countries, by less in 11 and by the same magnitude in two countries.

Figure 1.4. Changes in nominal tax revenues and nominal GDP by sub-region, 2022-2023



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. (2025^[4])

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Changes in tax revenues from different tax types in 2023

Decreases in tax revenue across the LAC region in 2023 were driven by income taxes amid declining commodity prices, notably non-renewable natural resource prices. In contrast, revenues from taxes on goods and services remained stable in 2023.

CIT revenues and unallocable income tax revenues both decreased by 0.1% of GDP on average across the LAC region in 2023 (Table 1.1). CIT revenues increased by 0.6 p.p. in 2022, supported by high oil and gas prices in 2021 that strengthened company profits in 2022, especially in oil-producing countries. In 2023, CIT receipts diminished relative to the elevated base in 2022, and several countries issued income tax refunds (contributing to the decline of unallocable income tax revenues), a trend compounded by the decline in commodity prices.

Table 1.1. Changes in tax revenue by main tax category, 2021 to 2023

Year-on-year change, p.p.

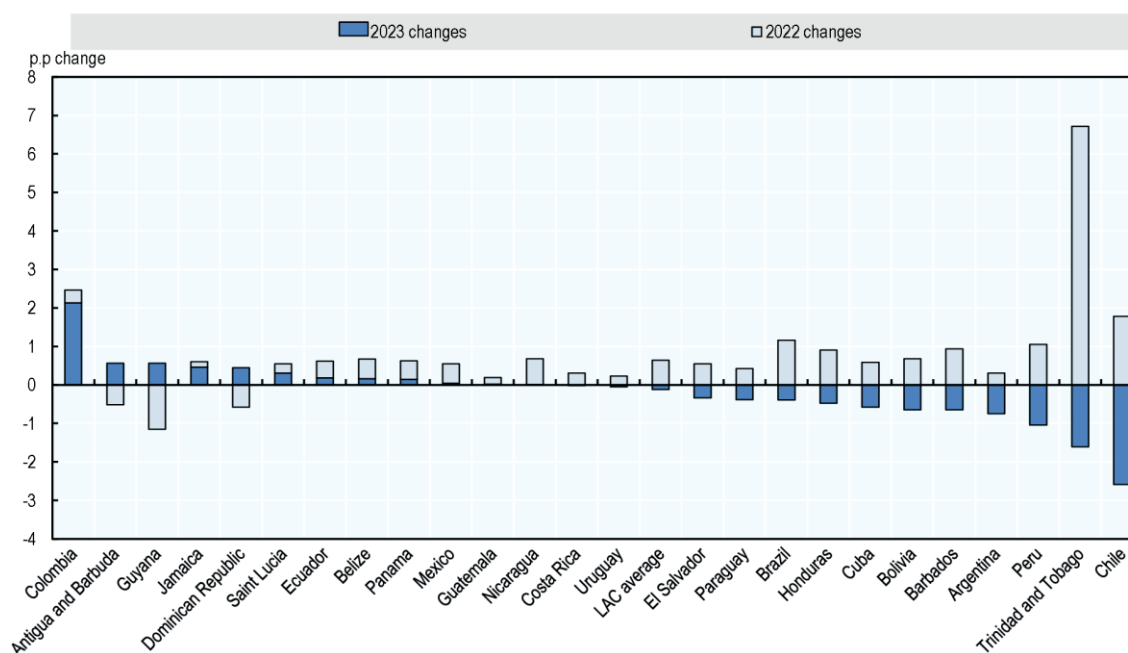
	2021	2022	2023
PIT	-0.1	0.0	0.1
CIT	0.1	0.6	-0.1
Unallocable IT	0.1	0.0	-0.1
SSCs	-0.1	-0.2	0.1
VAT	0.2	0.1	0.0
OCT	0.0	-0.2	0.0
Res.	0.1	0.1	-0.1
Total tax	0.2	0.4	-0.2

Note: The LAC averages represent the unweighted average of 26 LAC countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. In addition, the PIT and CIT averages exclude Ecuador due to data quality issues.

Source: Authors' calculations based on OECD et al. (2025^[4])


Figure 1.5 shows changes in combined CIT and unallocable income tax revenues in 2022 and 2023. All eleven countries that recorded decreases in these revenues in 2023 observed an increase in 2022, notably several oil producing countries such as Argentina, Bolivia, Brazil, Peru, and Trinidad and Tobago. On average, revenue from CIT and unallocable income tax increased by 1.4 p.p. in these 11 countries in 2022 then declined by 0.9 p.p. in 2023.

In contrast, revenue from PIT increased as a percentage of GDP in 2023, principally driven by the large increase in PIT revenues in Jamaica. Revenue from social security contributions (SSCs) also increased by 0.1 p.p. in 2023 (Table 1.1).

Figure 1.5. Changes in combined CIT and unallocable income tax revenues in LAC countries, 2022 and 2023

Note: Total income tax revenues are shown for Ecuador as the breakdown of income tax revenues is not available. The Bahamas does not levy income taxes.

Source: Authors' calculations based on OECD et al. (2025^[4]), Chapter 4.

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Within taxes on goods and services, VAT revenue and revenue from other taxes on goods and services (this category, shortened to “OCT” in the table and henceforth in the chapter, includes excises, customs and imports duties, and non-VAT general taxes, such as sales taxes) were unchanged as a share of GDP between 2022 and 2023.

Tax-to-GDP ratios in LAC sub-regions

This report examines trends in tax revenues across three LAC sub-regions: Central America and Mexico; the Caribbean; and South America. Average tax-to-GDP ratios in Central America and Mexico and South America decreased in 2023 after two years of increases, reaching 19.0% and 22.9% respectively while the Caribbean’s tax-to-GDP ratio increased to 21.9%. South America and Central America and Mexico recorded decreases of 0.5 p.p. and 0.2 p.p. respectively between 2022 and 2023, while the Caribbean’s tax-to-GDP ratio increased by 0.3 p.p. over the period.

Table 1.2 presents annual changes in revenues for sub-regions by main tax type in 2023.

- Revenue from CIT decreased in all sub-regions – by 0.1 p.p. in the Caribbean and in Central America and Mexico, and by 0.2 p.p. in South America. Changes in revenue from VAT, OCT, PIT and SSCs varied across the sub-regions.
- In the Caribbean, revenue from the main categories except for CIT and the ‘residual’ category increased as a share of GDP. The largest increase was recorded in PIT (0.2 p.p.) followed by SSCs, VAT and OCT. The growth in tourism-related tax revenues and the withdrawal of 2022 tax relief measures to reduce fuel costs in some countries contributed to increases in revenues from taxes on goods and services (ECLAC, 2024^[6]).

Table 1.2. Changes in tax revenue by category as a share of GDP, LAC and sub-regions, 2023

Year-on-year change, p.p.

	LAC	Caribbean	Central America & Mexico	South America
PIT	0.1	0.2	0.0	-0.1
CIT	-0.1	-0.1	-0.1	-0.2
Unallocable IT	-0.1	0.0	0.0	-0.2
SSC	0.1	0.1	0.0	0.1
VAT	0.0	0.1	0.0	-0.1
OCT	0.0	0.1	0.1	-0.1
Res.	-0.1	-0.1	-0.3	0.1
Total tax	-0.2	0.3	-0.2	-0.5

Note: The averages exclude Venezuela due to data availability issues. Additionally, the PIT and CIT averages for LAC and the South America sub-region exclude Ecuador due to data quality issues.

Source: Authors’ calculations based on OECD et al. (2025^[4]).

- In Central America and Mexico, CIT revenues and the ‘residual’ category decreased by 0.1 p.p. and 0.3 p.p. respectively while the other tax categories remained stable. The decrease in the ‘residual’ category is mainly explained by the significant fall in “other taxes and fees” by 1.8 p.p. in Cuba, taxes for which the main tax bases are not identified or cut across different bases.
- South America was the region that showed the largest and most widespread declines in revenues across the main tax categories. Income tax revenues fell by 0.5 p.p. and revenues from taxes of goods and services fell by 0.2 p.p. All main sub-categories within these two revenue categories fell by 0.1 p.p. or 0.2 p.p. South America was the sub-region most affected by the fall in non-renewable resource prices in 2023, which affected economic activity and tax revenues in the sub-region.

Long-term trends in tax-to-GDP ratios

Evolution of tax-to-GDP ratios 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 value of tax revenue in real terms. Reforms in the 1990s focused on price stability, trade liberalisation and fiscal discipline. Most governments reduced spending and implemented policies to increase 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^[13]).

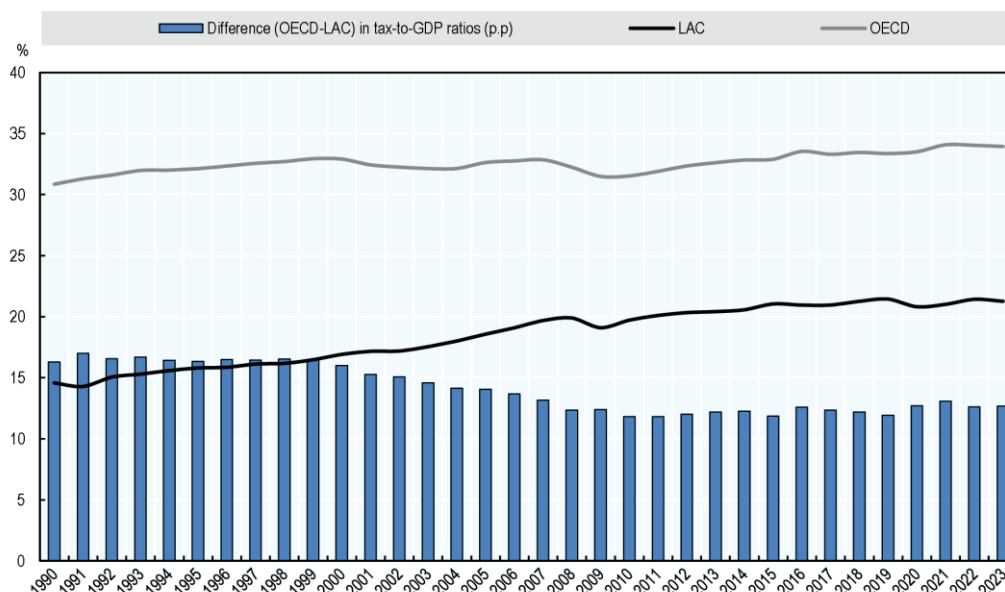
The introduction of VAT has been the most significant tax reform across the LAC region of the past three decades. By the early 1990s, almost all countries were implementing a VAT system and reforms aimed to increase its rate, to widen its base and to improve collections. Several countries have moved towards single-rate VAT schemes (ECLAC, 2018^[13]).

Countries in the LAC region have made 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^[14]). Tax reforms have 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^[15]; ECLAC, 2018^[13]).

Figure 1.6 shows the evolution of the LAC and OECD averages tax-to-GDP ratios between 1990 and 2023. The average tax-to-GDP ratio for the LAC region has increased significantly over the past three decades, rising from 14.6% in 1990 to 21.3% in 2023. This upward trajectory was, however, interrupted by the global financial crisis in 2009, the commodity price shock in 2016 and COVID-19 in 2020 (which led to declines of 0.8 p.p., 0.1 p.p. and 0.6 p.p., respectively). The OECD tax-to-GDP ratio has also followed an upward trend since 1990 (albeit less pronounced and starting from a higher level than the LAC average), despite notable declines during the global financial crisis (of 0.6 p.p. and 0.8 p.p. in 2008 and 2009 respectively). The OECD tax-to-GDP ratio reached 33.9% in 2023, 3.1 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, to 12.7% of GDP in 2023.

Figure 1.6. Tax-to-GDP ratios, LAC and OECD averages, 1990-2023

Percentage of GDP



Note: The LAC average represents the unweighted average of 26 LAC countries included in this publication and excludes Cuba (up to 2020) 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 included in the OECD average.

Source: Authors' calculations based on OECD et al. (2025^[4]), Chapter 4.

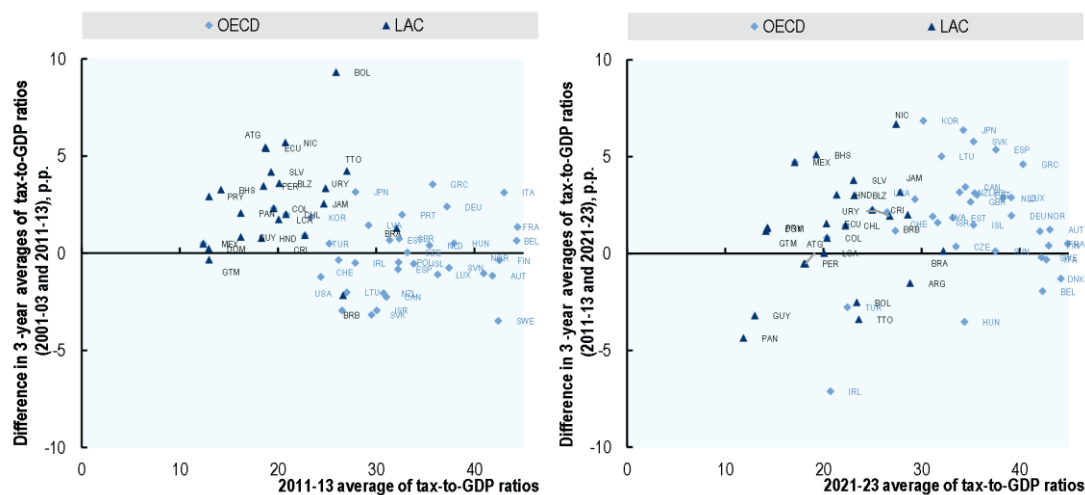
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Figure 1.7 shows the three-year average tax-to-GDP ratios for the periods 2011-13 and 2021-23 in LAC and OECD countries and the differences with the three-year average tax-to-GDP ratios a decade before (respectively the periods 2001-03 and 2011-03). The use of three-year averages helps to smooth out short-term fluctuations in tax-to-GDP ratios and thus provides greater insights into the convergence of LAC countries towards OECD countries. LAC countries principally converged to OECD countries in the first decade of the 21st Century (between 2001-03 and 2011-13) but not in the second decade (between 2011-13 and 2021-23).

All LAC countries but two had a higher tax-to-GDP ratio in 2011-13 than in 2001-03, whereas only half of OECD countries increased their tax-to-GDP ratio over the period. In addition, the magnitude of the increases in the three-year average between 2001-03 and 2011-23 was greater in the LAC region than among OECD countries. On average, the change in the three-year average tax-to-GDP ratios between the two periods amounted to 3.0 p.p. for LAC countries and was null for OECD countries, indicating that countries with lower tax-to-GDP ratios, such as those in the LAC region, tended to experience stronger increases in their tax-to-GDP ratio on average than countries with higher tax-to-GDP ratios, such as many OECD countries.

However, this tendency is no longer visible in the second decade: while three-year average tax-to-GDP ratios increased in most LAC and OECD countries between 2011-13 and 2021-23, the increases were of a lower magnitude and occurred in fewer LAC countries than in the OECD. On average, the difference in the three-year average tax-to-GDP ratios between the two periods amounted to 1.1 p.p. for LAC countries and 1.7 p.p. for OECD countries.

Figure 1.7. Three-year average tax-to-GDP ratios levels and difference with three-year average tax-to-GDP ratios in the previous decade, OECD and LAC countries



Note: The figure excludes Cuba and Venezuela due to data availability issues. 2022 data were used in Japan and Australia as tax-to-GDP ratios in 2023 are not available for these countries.

Source: Authors' calculations based on OECD et al. (2025^[4]), Chapter 4 and (OECD, 2024^[16])


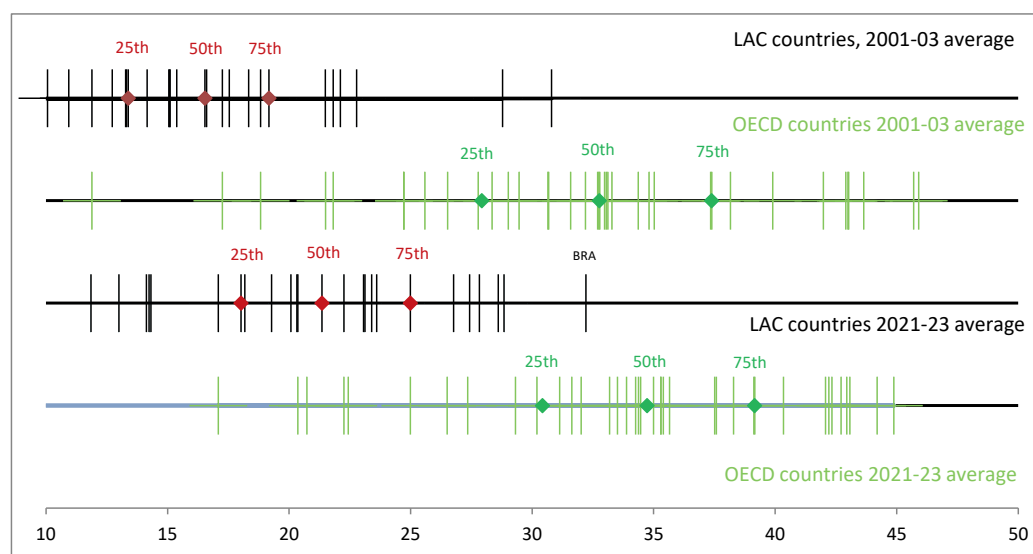
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Figure 1.8 shows the distribution of the three-year average tax-to-GDP ratios in the periods 2001-03 and 2021-23 in LAC and OECD countries. In both regions and periods, there is a great heterogeneity in tax-to-GDP ratios. In 2001-03, the three-year average tax-to-GDP ratios of LAC countries ranged from 10.1% to 30.8%, with a median of 16.5%. In 2021-23, there was a noticeable shift in the distribution in LAC countries: all 2021-23 quartiles were higher relative to 2001-03 by more than 4 p.p., while the lower quartile exceeded the 2001-03 median (18.3% vs 16.5% of GDP). There was also an upward movement across OECD countries between both periods but to a lower extent. Despite these trends, the upper quartile in the LAC region remained lower than the lower quartile in the OECD (respectively 25.0% and 30.4% of GDP). All LAC countries except Brazil are below the OECD lower quartile.

Figure 1.8. 2001-03 and 2021-23 average tax-to-GDP ratios, OECD and LAC countries



Note: The figure excludes Cuba and Venezuela due to data availability issues. 2022 data were used in Japan and Australia as 2023 tax-to-GDP ratios are not available in these countries.

Source: Authors' calculations based on OECD et al. (2025^[4]), Chapter 4 and (OECD, 2024^[16])

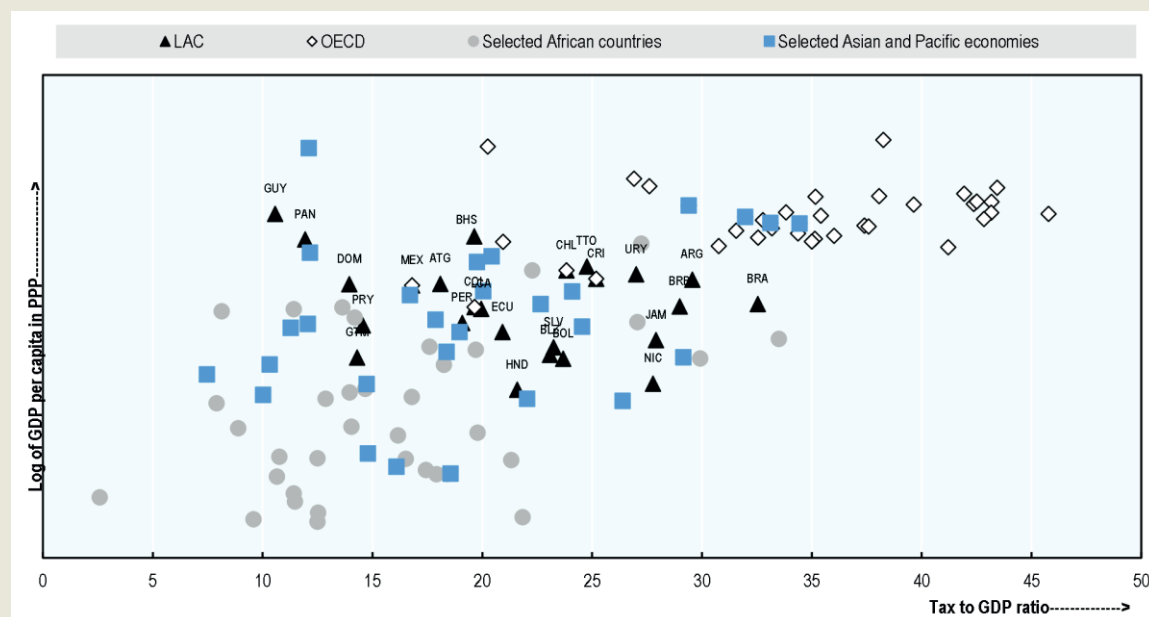
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Box 1.2. Factors influencing tax levels

Tax-to-GDP ratios are influenced by a range of economic and structural factors. 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 1.9). Argentina, Barbados, Brazil and Uruguay show similar tax-to-GDP ratios and levels of income to some OECD countries.


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 revenue (OECD, 2014^[17]; OECD, 2019^[18]).

Figure 1.9. 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, 2022



Note: The year of comparison is 2022 as tax-to-GDP ratios in 2023 are 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, 2024^[5]) 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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The tax-to-GDP ratio also reflects political choices regarding the role and size of the government. 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: these contributions to private institutions are not considered SSCs. In Colombia and Peru, private and public programmes compete, and employees opt between them (OECD et al., 2015^[19]; OECD/IDB/The World Bank, 2014^[20]). 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^[21]).

Informality is another factor that constrains tax collection in the LAC region by significantly reducing the tax base. Informal employment accounts for over half of workers in Latin America and the Caribbean and has grown over the last decade (ECLAC, 2024^[7]).

The LAC region loses significant amounts of tax revenue to tax evasion and aggressive tax planning. (ECLAC, 2024^[7]) estimated tax evasion and avoidance in Latin America cost USD 433 billion in 2023, equivalent to 6.7% of GDP, of which PIT and CIT accounted for 4.6% of GDP. Revenue losses in VAT amounted to 2.1% of GDP.

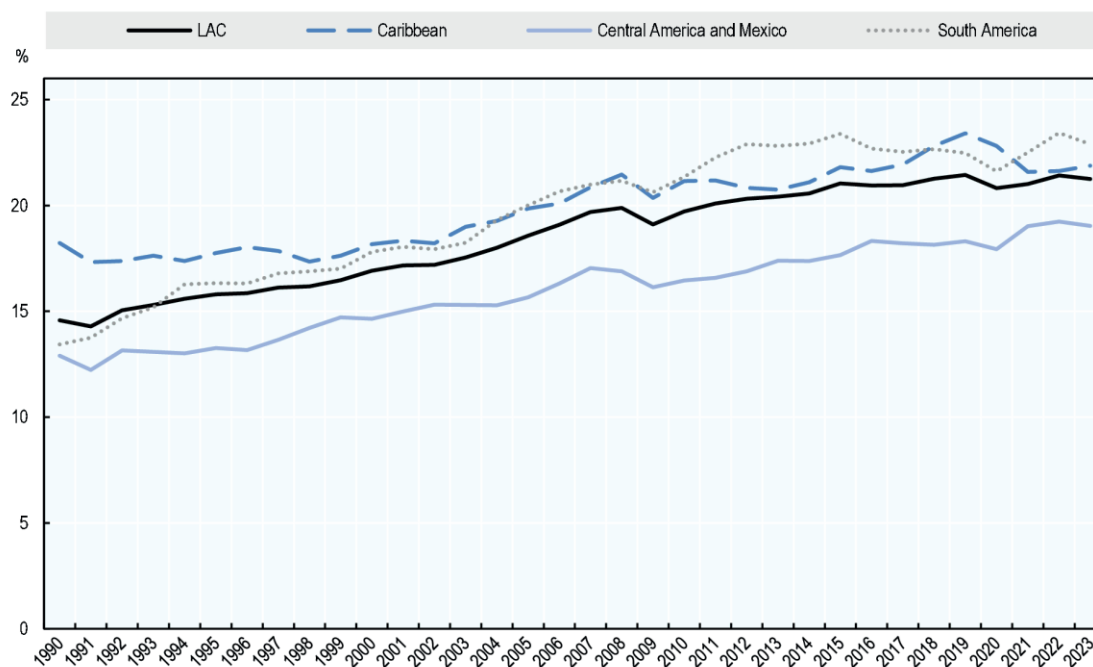
In addition, geographic location and historical factors can influence tax-to-GDP ratios. For example, landlocked countries are less able to impose taxes on goods and services at a port of entry than coastal countries. Socio-demographic determinants, such as the level of education or female participation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

Figure 1.10 shows the evolution of the average tax-to-GDP ratio in 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 2023, of 9.5 p.p. The sub-region's tax-to-GDP ratio rose fastest during the 1990s. Since 2015, its tax-to-GDP ratio has declined towards the LAC average, and from 2019 it has followed the LAC average trend. South America's tax-to-GDP ratio grew significantly in 2021 and 2022 with increases of 0.9 p.p. in both years and stood at 22.9% in 2023, 1.6 p.p. higher than the LAC average and 0.4 p.p. above its pre-pandemic 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 6.1 p.p. Between 1990 and 2023, the average tax-to-GDP ratio of this sub-region remained below the average for the LAC region; in 2023, it stood at 19.0%, 2.2 p.p. lower than the LAC average but 0.7 p.p. higher than its pre-pandemic level (18.3% in 2019).
- The average tax-to-GDP ratio of the Caribbean increased by 3.7 p.p. between 1990 and 2023, and it has been consistently higher than the LAC average. After a sharp increase between 2017 and 2019, the Caribbean's tax revenues declined strongly as a share of GDP. The Caribbean is the only sub-region where the tax-to-GDP ratio has not recovered to its pre-pandemic level: the average tax-to-GDP ratio stood at 21.9% in 2023, 1.5 p.p. lower than in 2019. Guyana drove the overall decline in tax revenues as a share of GDP in the Caribbean sub-region between 2019 and 2023. In 2021 and 2022, Guyana recorded strong falls in its tax-to-GDP ratio (of 4.5 p.p. and 6.3 p.p. respectively) that were a consequence of its strong GDP growth due to increased oil production. In contrast, non-tax revenues increased strongly in Guyana between 2019 and 2023, partially offsetting the decrease in tax revenues over the period (see Chapter 2).

Figure 1.10. Average tax-to-GDP ratios, LAC and sub-regions, 1990-2023

Percentage of GDP



Note: The LAC average represents the unweighted average of 26 LAC countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues. The Caribbean includes eight countries (Antigua and Barbuda, The Bahamas, Barbados, Belize, Guyana, Jamaica, Saint Lucia and Trinidad and Tobago), Central America and Mexico nine countries (Costa Rica, Cuba from 2021, 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. (2025^[4]), Chapter 4.

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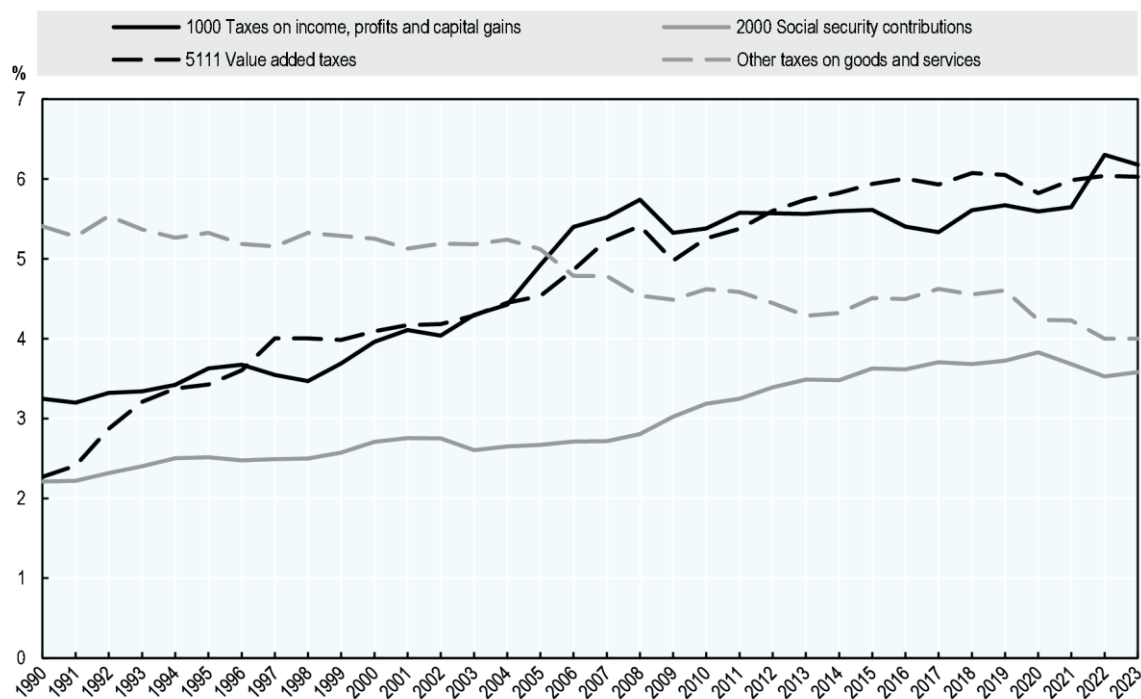
Evolution of revenues by tax type since 1990

The increase in the average tax-to-GDP ratio in the LAC region since 1990 has largely been driven by increases in revenue from VAT and from income taxes, which increased by 3.8 p.p. and 2.9 p.p. respectively between 1990 and 2023. In 2023, revenue from VAT amounted to 6.0% of GDP while revenue from taxes on income and profits amounted to 6.2% of GDP (Figure 1.11).

Between 1990 and 2023, revenue from other taxes on goods and services decreased as a percentage of GDP in the LAC region. 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 exception is Argentina, where taxes on exports were re-established in 2002, partly abolished in 2015, then reintroduced in 2018.

Figure 1.11. Revenue from selected taxes in the LAC region, 1990-2023

Percentage of GDP



Note: The LAC average represents the unweighted average of 26 LAC countries included in this publication and excludes Cuba (up to 2020) and Venezuela due to data issues.

Source: Authors' calculations based on OECD et al. (2025^[4]), Chapter 4.

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Five distinct phases in the evolution of tax revenues in the LAC region 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 VAT (Barbados, Belize, El Salvador, Jamaica and Paraguay). Several other countries increased standard VAT rates and undertook reforms to widen the tax base and improve revenue collection.
- Between 2002 and 2008, taxes on income and profits contributed more than VAT to the increase in the average tax-to-GDP ratio (the increases amounted to 1.7% and 1.2% of GDP respectively). The increase in revenue from income taxes was partly explained by the commodity price boom after 2003, which drove up CIT revenues from the natural resource sector (ECLAC, 2014^[21]; Barreix, Benítez and Pecho, 2017^[22]). 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.
- Revenue from VAT and income taxes declined during the global financial crisis. 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. Falling commodity prices contributed to a stagnation of income tax revenue between 2011 and 2015 and a decrease between 2015 and 2016. 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 yearly 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 SSCs declined as a percentage of GDP due to the COVID-19 pandemic. With the exception of PIT, they then recovered in 2021. In 2022, CIT drove a strong increase in income tax revenues while revenues from taxes on goods and services declined, partly due to the introduction of tax measures to mitigate the impact of high energy prices.

Figure 1.12 shows the evolution of revenue from PIT, CIT and total taxes on income since 2005. Over this period, CIT has remained the main share of income tax revenue in the LAC region, at around 60% on average.

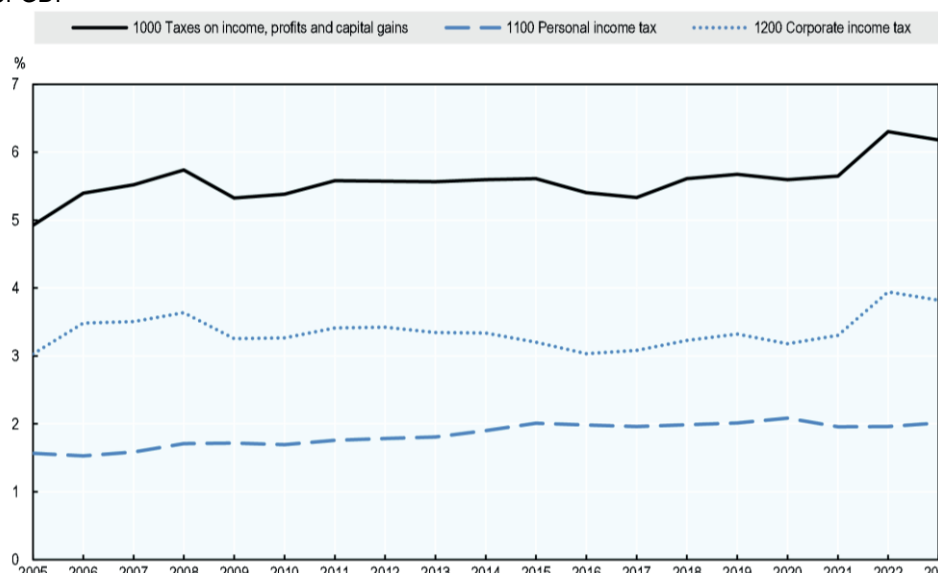
Although CIT revenue as a percentage of GDP has been more volatile than revenue from PIT, it has been the larger driver of growth in total revenue from income tax over time. Nonetheless, PIT revenue has steadily increased on average across the region and was more resilient than CIT revenue during the global financial crisis and the COVID-19 pandemic. In 2023, the LAC averages for CIT and PIT revenue stood at 3.8% and 2.0% of GDP, respectively.

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 revenue as a percentage of GDP increased significantly on average as seven of the eight Caribbean countries included in this report² introduced a VAT system over the period, later than most countries in Central America and Mexico and in South America. VAT was the main driver behind 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.

Figure 1.12. Revenue from taxes on income and profits, CIT and PIT in the LAC region, 2005-23

Percentage of GDP



Note: The LAC averages exclude Cuba (up to 2020) 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.

Source: OECD et al. (2025^[4]), "Comparative tables of Revenue Statistics in Latin America and the Caribbean", OECD Data Explorer, <http://data-explorer.oecd.org/s/e1>.

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Tax structures in the LAC region

The tax structure (defined as the share of major tax types in total tax revenue) 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, 1990-2023

Taxes on goods and services generated the largest share of total tax revenue in the LAC region in 2023, representing about half of total taxation on average.

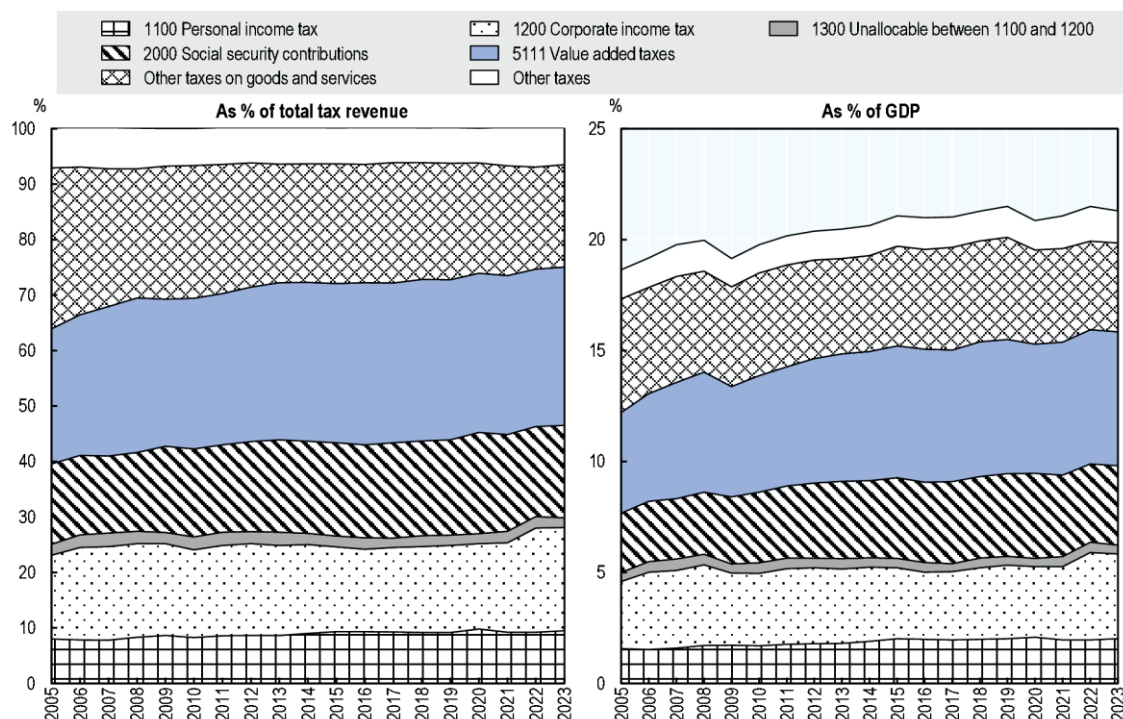
- The share of VAT in total tax revenues was 28.5% in 2023, corresponding to an increase of 12.3 p.p. since 1990. The revenue share of other taxes on goods and services (including excises, customs and import duties) declined by 21.6 p.p. over the same period.
- The share of revenues from taxes on incomes and profits grew by 9.3 p.p. (from 20.3% to 29.6% of total tax revenues) between 1990 and 2023.
- The share of SSCs in total tax revenues increased by 2.5 p.p. to 16.6% in 2023. Two (opposing) factors have influenced the trajectory of SSCs. While rising personal incomes have led to higher collections, this was counter-balanced by the full or partial privatisation of social security systems that occurred in many countries, mainly between the mid-1990s and 2010 (OECD et al., 2015^[19]).

The share of PIT grew from 8.0% of total tax revenues in 2005 to 9.5% in 2023, in part due to increases in personal incomes across the region in the 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 the tax base. After the global financial crisis, several countries established flat rates on capital income that had previously been exempt and implemented progressive rates on labour income (ECLAC, 2014^[21]). 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^[14]).

Several other factors continue to limit PIT revenue, including a small tax base that is comprised primarily of wages (since tax privileges are often granted to returns on capital), high tax reliefs (such as personal deductions and income exemptions), large tax allowances, and high levels of evasion (ECLAC, 2023^[23]). (ECLAC, 2020^[24]) finds that the evasion rates for PIT are high in several LAC countries. Evasion is more common among the self-employed than employees. A study for Mexico concluded that tax revenue losses as a percentage of GDP are nearly five times higher for individuals with business activities and almost seven times higher for persons with rental income than for wage earners. Similarly, in Costa Rica, the evasion rate for wage-earners and pensioners was only 3.5% in 2018, while the non-compliance rate for profit-making activities was 82.7% in 2018 and has been trending upwards since 2015 (ECLAC, 2023^[23]).


The redistributive impact of PIT in Latin America is weak, achieving a reduction of just 2% in income inequality, which contrasts markedly with the countries of the European Union, where income taxes reduced inequality by 12% in 2014 (OECD et al., 2018^[25]). The reduction in the Gini coefficient attributable to PIT in the LAC region ranged from 0.3% (Paraguay) to 5.9% (Mexico) in 2014 (OECD et al., 2018^[25]). Many LAC countries often implement tax deferrals, reduced rates and exemptions, which typically have less redistributive impact than targeted tax reliefs. Deferrals postpone the deadline for filing and paying taxes but do not adjust tax calculations based on household income. PIT exemptions, on the other hand, might reduce revenue and decrease redistributive effectiveness. However, it is important to consider the region's heterogeneity, as removing many of these tax privileges or lowering their thresholds may enhance redistributive effectiveness at the expense of exacerbating distortions in allocative efficiency, which may influence taxpayers' decisions and behaviour (ECLAC, 2023^[23]).

Figure 1.13. Average tax structure in the LAC region, 2005-23



Note: The LAC average excludes Cuba (up to 2020) 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. (2025^[4]), "Comparative tables of Revenue Statistics in Latin America and the Caribbean", OECD Data Explorer, <http://data-explorer.oecd.org/s/e1>.

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Enhancing the design of PIT has the potential to increase the progressivity of tax systems in the LAC region and to generate higher revenue. More progressive tax regimes in the region require more efficient tax administrations. It is essential that the design of PIT in each country, as well as potential reforms to enhance its effectiveness, achieve a balance between the principles of administrative simplicity, distributive equity and revenue sufficiency (ECLAC, 2023^[23]).

The share of CIT in total tax revenue increased by 3.6 p.p. between 2005 and 2023, reaching 18.7%, mainly due to the significant increase in CIT revenues in 2022.

Average tax structures in the LAC region and OECD countries

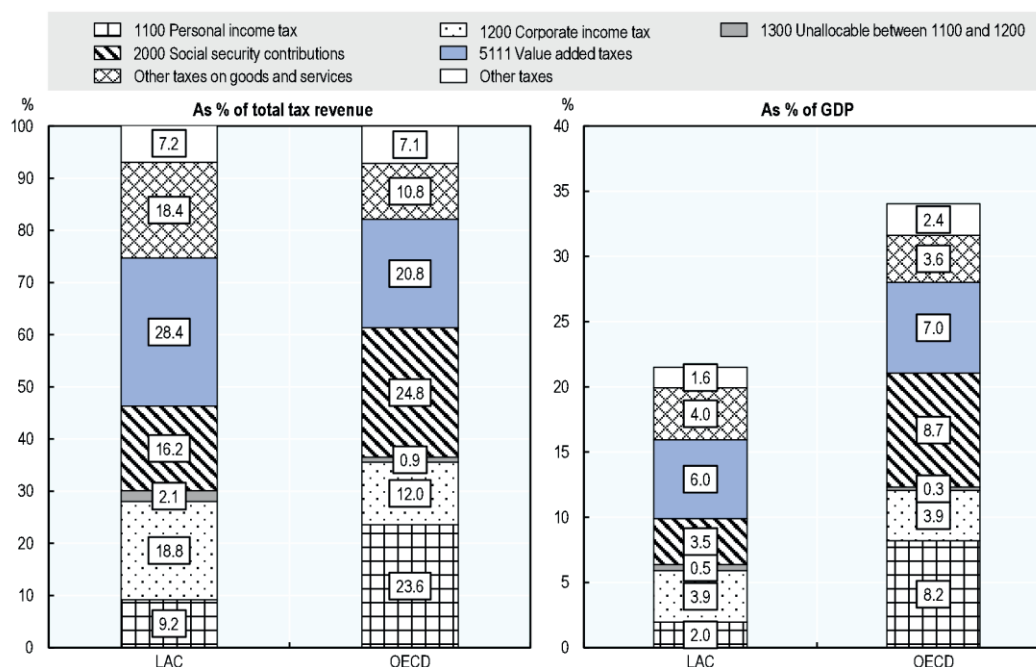
Relative to OECD countries, the average tax mix for the LAC region is characterised by low revenues from PIT and SSCs and a greater reliance on taxes on goods and services (Figure 1.14). On average across the LAC region, taxes on goods and services account for half of tax revenue on average, compared with around one-third in OECD economies on average. As a percentage of GDP, revenue from taxes on goods and services in the LAC region and in the OECD were similar in 2022, at 10.0% and 10.6% respectively.³

By contrast, the combined share of taxes on income and profits and SSCs as a proportion of total tax revenue was much lower in the LAC region than in the OECD in 2022 (46.0% versus 61.3%, on average). As a percentage of GDP, these two categories amounted to 9.8% in the LAC region, less than half the OECD average (21.0%). The tendency towards private provision of social security in many LAC countries explains some of this difference.

On average, CIT generated 18.8% of total tax revenues in the LAC region, compared with 12.0% in the OECD (both 3.9% of GDP). The most striking difference relates to revenue from PIT, which contributed 23.6% of total tax revenues in the OECD on average in 2022 versus 9.2% of total tax revenue in the LAC region. PIT revenue amounted to 2.0% of GDP in the LAC region on average, compared with 8.2% for the OECD.

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.

Figure 1.14. Average tax structure in the LAC and the OECD, 2022



Note: The year of comparison is 2022 as the average tax structure for the OECD is not available for 2023. The LAC average excludes 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 included in the OECD average.

Source: Authors' calculations based on OECD et al. (2025^[4]), "Comparative tables of Revenue Statistics in Latin America and the Caribbean", OECD Data Explorer, <http://data-explorer.oecd.org/s/e1>.

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Tax structures in LAC countries

Taxes on goods and services were the main source of revenue for all LAC countries except Costa Rica, Cuba, Guyana, Mexico, Panama, and Trinidad and Tobago in 2023 (Figure 1.15). For Cuba, Guyana, Mexico, and Trinidad and Tobago, taxes on income and profits accounted for the largest share, whereas SSCs were the most important source of tax revenues for Costa Rica and Panama.

In most of the countries where taxes on goods and services were the main source of revenues, VAT contributed a larger share than OCT. Seventeen countries recorded higher tax revenue from VAT, ranging from 21.2% of total tax revenues in Brazil to 44.9% in The Bahamas. The share of VAT in total tax revenue in Brazil is likely to change from 2026 onwards due to a significant reform (see Box 1.3).

Box 1.3. Brazil's VAT reform

Brazil is undertaking an historic reform of its indirect tax system. The foundation of this reform was laid with the enactment of Constitutional Amendment No. 132 in December 2023. This amendment was recently complemented by the enactment of Supplementary Law (Lei Complementar) No. 214 in January 2025. Full implementation of the reform is set for 2033, following a transition period that will begin in 2026.

The Brazilian tax system currently imposes five main taxes on the consumption of goods and services at various levels of government, often with overlapping tax bases. These include three taxes levied at federal level: Program of Social Integration (Programa de Integração Social, PIS), Contribution for the Financing of Social Security (Contribuição para Financiamento da Seguridade Social, COFINS) and a Tax on Industrial Products (Imposto sobre Produtos Industrializados, IPI); one tax levied at state level, the Tax on the Movement of Goods and Services (Imposto sobre Circulação de Mercadorias e Serviços, ICMS), and one tax levied at municipal level, the Tax on Services (Imposto sobre Serviços, ISS). The structure and different regulations of these taxes give rise to inefficiencies, create incentives for fiscal competition among states and generate important challenges to neutrality and business compliance.

At the core of the reform is the consolidation of the five main indirect taxes into a “dual VAT” with two separate but harmonised taxes to be applied concurrently: a Social Contribution on Goods and Services (Contribuição Social sobre Bens e Serviços, CBS), levied by the Federal government; and a Tax on Goods and Services (Imposto sobre Bens e Serviços, IBS), levied by the states, municipalities and the Federal District. The system is complemented by the Selective Tax (Imposto Seletivo), a federal excise tax designed to discourage the consumption of certain goods and services.

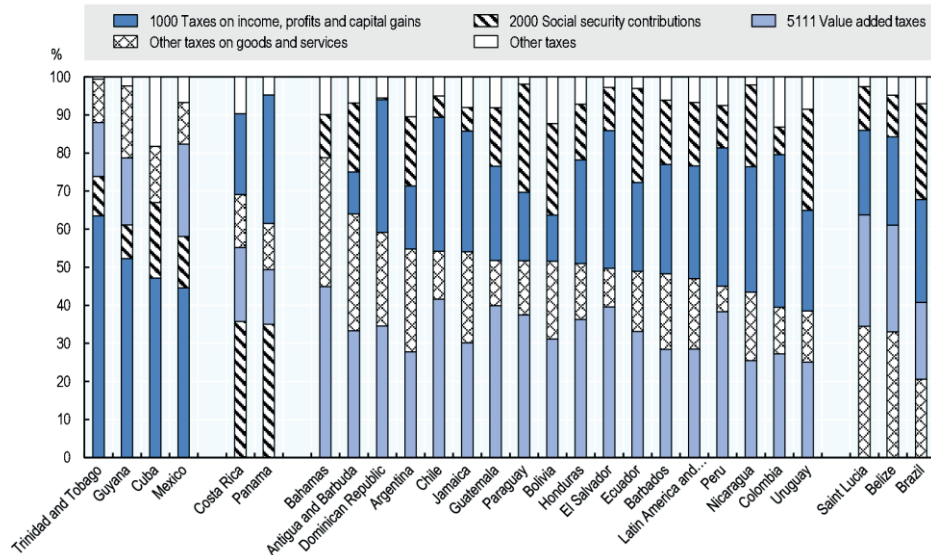
The main features of the new dual VAT system include:

- The CBS and IBS will be levied at destination, applied to a common broad tax base, and governed by uniform rules nationwide.
- Businesses will have the right to recover the IBS and CBS incurred on their business inputs, subject to certain exceptions and limitations.
- The federal government will set the rate for the CBS while states, municipalities and the Federal District will set the rate for their respective IBS components.
- In addition to a standard rate, three reduced-rate regimes will apply, providing reductions from the standard rate of 30% (e.g. services provided by certain professionals and qualified technicians), 60% (e.g. certain supplies related to education, healthcare and culture), or 100% (e.g. certain medical devices, medicines, female hygiene products, fresh produce, among others). The supplies benefiting from these reduced rates are determined by Supplementary Law No. 214/2025 and will apply to both CBS and IBS. The sub-federal levels will not be authorised to grant additional reductions.
- An IBS Steering Committee (Comitê Gestor do IBS) will be established to organise the joint management and administration of the sub-federal IBS, including representatives of the states, municipalities and the Federal District.
- The reform considers the implementation of a targeted refund mechanism for lower-income taxpayers to reduce the regressivity of the IBS and CBS (“cashback”).

The reform aims to reduce distortions, improve productivity and support economic growth while also addressing revenue distribution. It closely follows international best practices and OECD recommendations, while introducing a number of unique and innovative elements accounting for the structure of Brazil's federal system.


Figure 1.15. Tax structures in LAC countries, 2023

Percentage of total tax revenue



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 26 LAC countries included in this publication and excludes Venezuela due to data availability issues.

Source: Authors' calculations based on OECD et al. (2025^[4]), Chapter 4.

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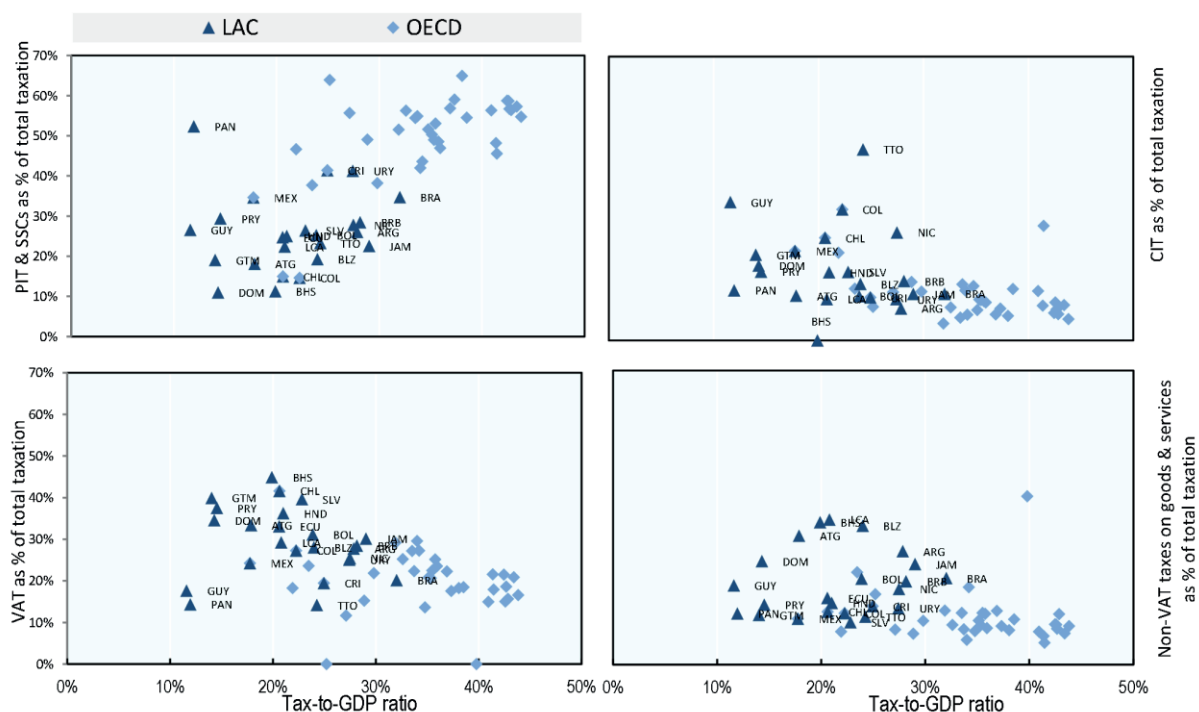
In 2023, SSCs ranged from 0.4% of total tax revenue in the Dominican Republic to 35.0% in Panama. The level of this revenue reflects choices about how to finance social security (see Box 1.2): in countries with public or mixed social security schemes (including Argentina, Bolivia, Brazil, Costa Rica, Panama, Paraguay and Uruguay), SSCs accounted for over 15% of total tax revenues.

Figure 1.16 presents the tax-to-GDP ratio in LAC and OECD countries against labour taxes (PIT and SSCs), CIT, VAT and non-VAT taxes on goods and services as a percentage of total tax revenues. Figure 1.16 reflects the fact that countries that collect larger shares of their tax revenue from labour taxes usually have higher tax-to-GDP ratios (although this share also depends on how countries finance their social protection systems). In 2023, three-quarters of OECD countries had a share of labour taxes above 46.1% of tax revenues (25th percentile); in contrast, three-quarters of LAC countries had a share of labour taxes lower than 28.7% of total tax revenues (75th percentile). One outlier is Panama, where labour taxes form the largest component of total tax revenues, at more than 50%, even though Panama has a relatively low tax-to-GDP ratio (11.9% in 2023).

On the other hand, countries that rely more heavily on revenues from CIT, VAT and non-VAT taxes on goods and services tend to have lower tax-to-GDP ratios. With respect to CIT, three-quarters of LAC countries collected more than 11% of their total tax revenues from CIT, while two-thirds of OECD countries collected less.

With respect to taxes on goods and services, revenues from VAT and non-VAT taxes on goods and services exceeded 24.9% and 12.5% of total tax revenues respectively (25th percentiles) in three-quarters of LAC countries. In contrast, in more than three-quarters of OECD countries, the shares of revenues from VAT and non-VAT taxes on goods and services fell below those thresholds.

Figure 1.16. Tax-to-GDP ratios and tax types as a percentage of total taxation in LAC and OECD countries, 2023



Note: The figure excludes Cuba and Venezuela due to data availability issues. Japan and Australia are excluded as 2023 data are not available. Source: Authors' calculations based on OECD et al. (2025^[4]), Chapter 4 and (OECD, 2024^[16])

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VAT revenue ratio

This section examines the VAT revenue ratio (VRR) in LAC countries in 2023. 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, 2024^[26]). 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.

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

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 also more difficult for countries relying 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^[27]).

Table 1.3. VRR and VAT rates in LAC countries by sub-region, 2023

	VRR	VAT rate (%)
Central America and Mexico	0.51	13.6
Costa Rica	0.50	13.0
Dominican Republic	0.39	18.0
El Salvador	0.77	13.0
Guatemala	0.50	12.0
Honduras	0.54	15.0
Mexico	0.35	16.0
Nicaragua	0.56	15.0
Panama	0.44	7.0
South America	0.59	16.8
Argentina	0.49	21.0
Bolivia	0.71	13.0
Chile	0.67	19.0
Colombia	0.38	19.0
Ecuador	0.79	12.0
Paraguay	0.75	10.0
Peru	0.50	18.0
Uruguay	0.43	22.0
Caribbean	0.66	13.6
Antigua and Barbuda	0.64	15.0
The Bahamas	1.29	10.0
Barbados	0.57	17.5
Belize	0.73	12.5
Guyana	0.20	14.0
Jamaica	0.74	15.0
Saint Lucia	0.72	12.5
Trinidad and Tobago	0.38	12.5
LAC average	0.59	14.7
OECD average (2022)	0.58	19.3

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 2023. Venezuela's tax revenue data are not available.

Source: VAT rates are sourced from (OECD, 2024^[26]), the final expenditure consumption figures from the WEO (IMF, 2024^[5]) and VAT revenues from the country tables in OECD et al. (2025^[4]), and Chapter 5 in (OECD, 2024^[26]) for the OECD countries.

Table 1.3 presents the VRR for LAC countries and for the three sub-regions. The highest VRR is seen in The Bahamas and stands well above 1. This is a notable example of the impact of the methodology on the interpretation of the VRR as explained above: the high VRR in The Bahamas is partly because VAT revenues that the country receives from tourism are included in the numerator but tourism receipts are not included in final consumption expenditure (the denominator). Despite this caveat, it is important to note that The Bahamas introduced a VAT in 2015 following international good practice, including a broad-based VAT with a low standard rate (at 7.5%, increased to 12.0% in 2018, reduced to 10% in 2022), a limited number of exemptions and no reduced rates. These also contribute to the country's high VRR.

By contrast, the lowest VRRs (below 0.4) were seen in Guyana and Trinidad and Tobago in the Caribbean, in the Dominican Republic and Mexico in Central America and Colombia in South America. 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, 2024^[26]); (OECD, 2018^[28]). However, Mexico implemented a VAT reform in January 2014 including the replacement of some reduced and zero rates with the standard rate and the introduction of improved processes. The VRR increased to 0.35 in 2020 as a result of the broadening of the VAT base for digital services in line with OECD recommendations (KPMG, 2019^[29]).

Several factors may contribute to the low VRR in the Dominican Republic. The design of VAT in the country is one factor: the Dominican Republic has numerous VAT exemptions (Schlotterbeck, 2017^[30]). 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^[31]). VAT evasion is another factor behind the low VRR. ECLAC (2020^[24]) 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 countries.

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, environmental taxation gives effect to the polluter-pays principle to favour greener over more polluting economic activities. Well-designed systems of environmental taxation can encourage 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, 2008^[32]).

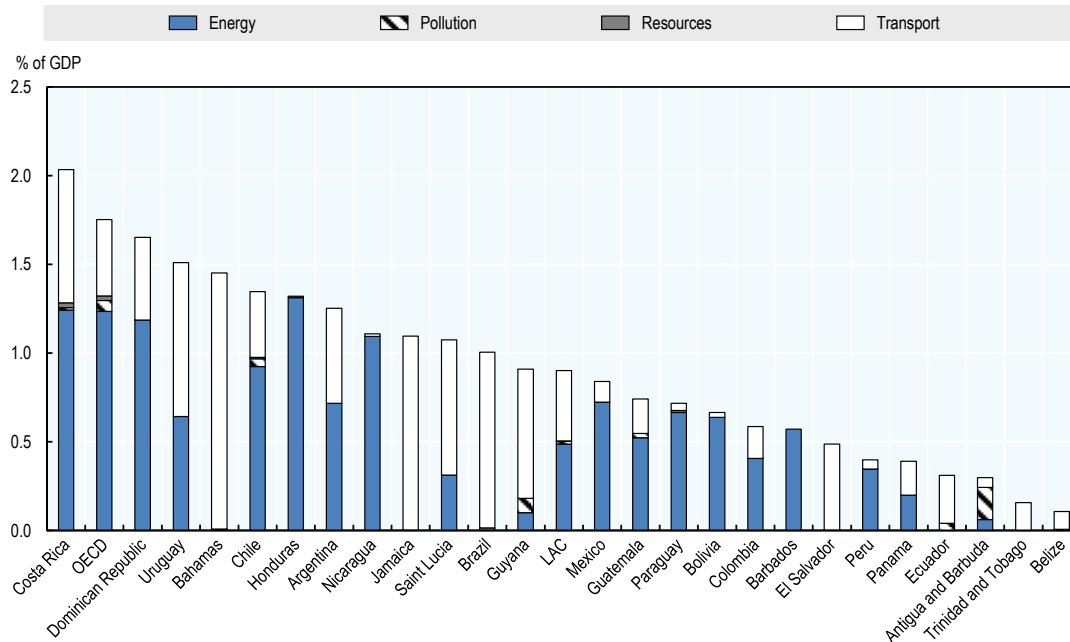
Countries in the LAC region have generally been slow to implement environmentally related taxes. Although they have introduced fuel taxes (mainly for revenue collection rather than environmental purposes), many countries also provide subsidies for energy products (Lorenzo, 2016^[33]) despite the strain these can put on national budgets to mitigate the impact of high and volatile fuel prices, control inflation, boost competitiveness and protect the poorest sections of the population. While energy support decreased between 2012 and 2019 by around 30%, it more than doubled in 2021 (OECD, 2023^[34]).

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 green tax reforms in recent years. Argentina, Chile, Colombia, Mexico and Uruguay introduced carbon pricing policies through carbon taxes, primarily in the transport sector, although these remain limited and the effective carbon rates are not at a level that can reduce carbon emissions effectively (OECD, 2023^[34]).

A detailed examination of country-specific taxes⁴ reveals that environmentally related tax revenue (ERTR) in the LAC region in 2023 ranged from 0.1% of GDP in Belize to 2.0% in Costa Rica (Figure 1.17). On average across 23 LAC countries for which data is available, ERTR amounted to 0.9%⁵ of GDP in 2023, below the OECD average of 1.8% of GDP (estimated 2023 figure) (OECD, 2024^[35]).

Figure 1.17. Environmentally related tax revenue in LAC countries by main tax base, 2023

Percentage of GDP



Note: The LAC average represents the unweighted average of 23 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^[36]) as data are not available. The OECD average represents the unweighted average of 38 OECD member countries.

Source: PINE database for Chile, Colombia, Costa Rica and Mexico, and author's calculations for other countries based on OECD et al. (2025^[4]), Chapter 5.

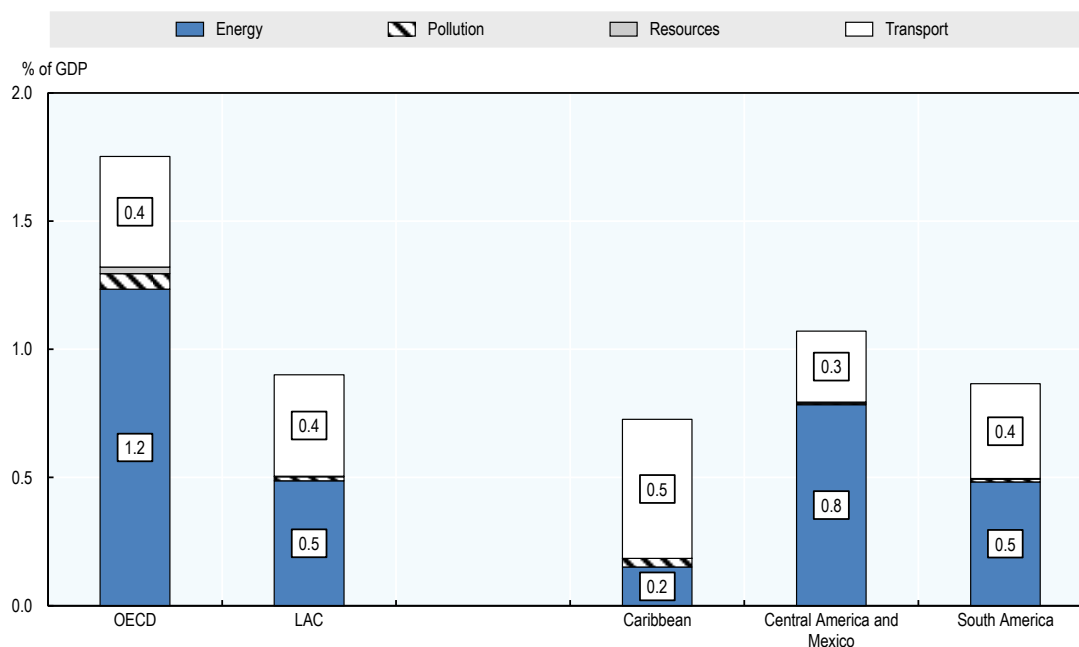
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In 2023, revenue from energy taxes (most commonly excises on diesel and petrol) generated the highest share of ERTR in the LAC region. Revenue from energy taxes amounted to 0.5% of GDP on average, while revenue from motor vehicle and transport services amounted to 0.4% of GDP and represented most of the remainder. Revenue from taxes levied on other environmentally related bases was negligible (i.e. < 1.5% of total ERTR). ERTR was higher in the OECD than in the LAC region in 2023 across the different bases, notably for energy-related taxes, which amounted to 1.2% of GDP in the OECD (OECD, 2024^[35]).

There were notable differences in the composition of ERTR across the LAC sub-regions in 2023, on average (Figure 1.18). Energy-related taxes accounted for the highest share of ERTR in Central America and Mexico (0.8% of GDP out of a total of 1.1%); energy- and transport-related taxes were similar in South America at 0.5% and 0.4% of GDP respectively in 2023, and transport-related taxes represented the highest share of ERTR in the Caribbean, at around 0.5% of GDP. Transport-related tax revenue for most Caribbean countries was mainly sourced from travel or departure taxes, an important source of revenue for tourism-reliant countries.

Figure 1.18. Environmentally related tax revenue in the OECD, LAC and sub-regional averages by main tax base, 2023

Percentage of GDP



Note: The LAC average represents the unweighted average of 23 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues. The OECD average represents the unweighted average of 38 OECD member countries. Costa Rica, Chile, Colombia and Mexico are also member countries of the OECD and thus are incorporated in both averages.

Source: PINE database for Chile, Colombia and Mexico, and authors' calculations for other countries based on OECD et al. (2025^[4]), Chapter 5.

StatLink  <https://stat.link/snh51a>

Taxes by level of government

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

Where sub-national data for LAC countries is available, tax revenue collected by central government accounted for more than two-thirds of the total collections, whereas the corresponding figure for OECD countries was about 60% (2022 figure). Brazil is a notable exception: central government tax revenue amounted to 45.4% of tax collected in 2023 (Table 1.4).

There are two statistical issues to consider when comparing the attribution of revenue for LAC countries with that of OECD members. First, revenue of both groups has been attributed to different levels of government according to guidelines set out in the 2008 System of National Accounts (SNA).⁶ The second issue is that some LAC countries lack tax revenue statistics at sub-national level.

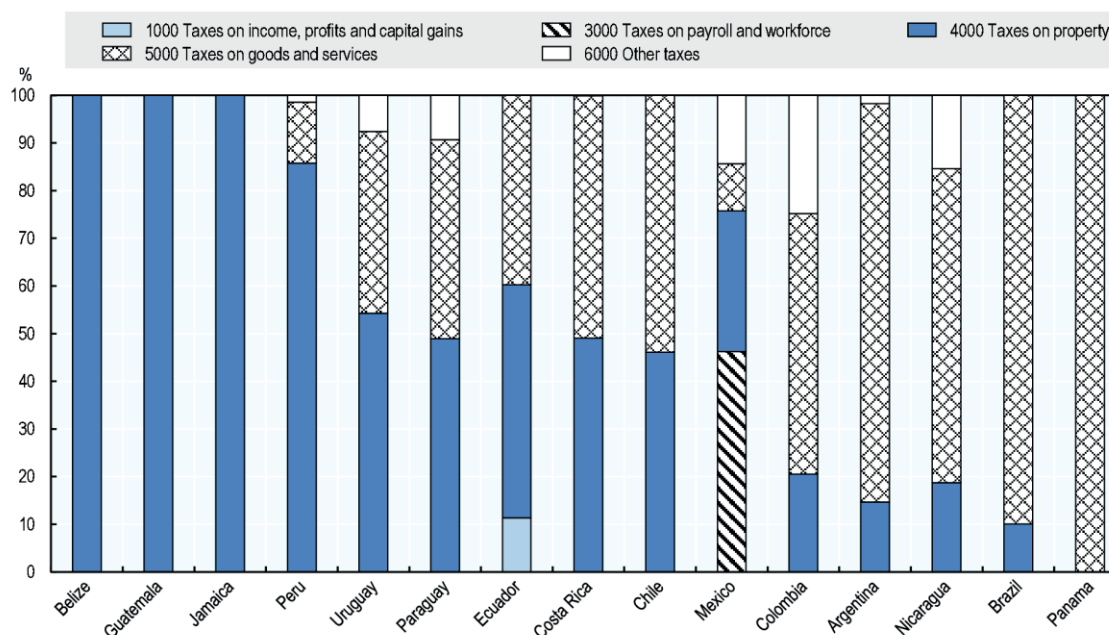
For the 19 LAC countries in this report for which sub-national data is available, the share of sub-national tax revenue in total tax revenue was below 8.5% in 2023 except in Argentina, Brazil and Colombia. Federal systems tend to raise more substantial own revenue than under unitary states. In Brazil, states and

municipalities collect about a third of total tax revenue, 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. The VAT reform currently undertaken by Brazil will have a significant impact on the collection of VAT receipts in the future (see Box 1.3).

Sub-national tax revenue in Argentina and Colombia accounts for more than 15% of total tax revenue. Argentina has a significant collection at state level, due in part to the provincial sales tax (*impuesto sobre los ingresos brutos*). As a percentage of GDP, sub-national tax revenue ranged from less than 0.1% in Guyana and Guatemala to 9.9% in Brazil in 2023 and the median value was 0.4% of GDP. Low sub-national tax revenue across the LAC region reflects 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 2023, all subnational tax revenue in Belize, Guatemala and Jamaica, and more than half of tax revenue collected at the sub-national level in Peru, Uruguay, Ecuador and Paraguay, was sourced from property taxes (Figure 1.19). All other countries in the region rely principally on taxes on goods and services. Mexico is the only country that also collected revenue from different tax bases. In 2023, 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 is generated by taxes on income and profits (representing more than a third of the total collected at sub-national level on average).

Figure 1.19. Tax mix of sub-national tax revenue in LAC countries, 2023



Note: Figures for Antigua and Barbuda, The 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 Nicaragua, Panama and Uruguay are estimated for 2023.

Source: Authors' calculations based on OECD et al. (2025^[4]), Chapter 6.

The COVID-19 crisis highlighted the need for structural reforms to improve the collection and enhance the sources of revenue at sub-national level. Options for doing so include improvements in information and statistics regarding the revenue 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 revenue at this level (Nieto-Parra and Orozco, 2020^[37]).

Low tax revenue 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^[38]); (OECD et al., 2023^[39]). 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 raise revenue via this instrument.

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	2023	1995	2000	2023	1995	2000	2023	1995	2000	2023
Federal countries												
Argentina	59.0	64.6	63.6	17.5	14.2	18.2	..	..	..	23.4	21.2	18.2
Brazil	44.8	45.8	45.4	26.5	23.8	23.0	3.7	4.8	6.4	25.0	25.6	25.2
Mexico	73.9	78.7	80.4	2.8	3.4	4.5	1.5	1.7	1.6	21.8	16.2	13.5
Venezuela ³	94.6	91.9	..	..	..	..	..	..	..	5.4	8.1	..
Regional countries												
Colombia ⁴	63.2	72.4	76.9	5.5	4.9	4.3	8.6	11.1	11.5	22.7	11.7	7.3
Unitary countries												
Antigua and Barbuda ²	100.0	87.4	81.9				..	..	..	..	12.6	18.1
The Bahamas ²	89.1	86.9	88.7				..	..	..	10.9	13.1	11.3
Barbados	85.6	79.4	83.2				..	..	..	14.4	20.6	16.8
Belize	93.2	91.0	88.6				0.5	0.9	0.5	6.3	8.2	10.9
Bolivia	94.3	78.9	71.4				5.7	4.4	4.5	..	16.7	24.1
Chile ³	89.9	88.1	86.9				6.5	6.8	8.5	3.6	5.1	4.6
Costa Rica ³	65.5	59.7	60.3				1.6	2.6	2.8	33.0	37.7	36.9
Cuba ⁵	..	35.4	..				..	52.2	..	11.3	12.4	19.8
Dominican Republic	99.3	99.2	99.6				..	..	..	0.7	0.8	0.4
Ecuador ²	70.5	76.3	72.5				4.0	2.0	2.8	25.5	21.7	24.7
El Salvador	80.9	84.2	86.9				..	2.1	1.8	19.1	13.6	11.4
Guatemala	83.6	83.3	84.5				0.6	1.5	0.1	15.8	15.2	15.4
Guyana	92.6	90.9	91.2				..	0.1	0.0	7.4	9.0	8.8
Honduras	86.1	80.0	82.1				4.4	4.1	3.2	9.5	15.9	14.6
Jamaica	100.0	96.2	92.7				..	0.9	1.1	..	2.9	6.2
Nicaragua ²	80.4	70.2	72.5				4.6	7.4	6.0	15.0	22.4	21.5
Panama ²	67.2	64.7	63.3				..	1.6	1.7	32.8	33.7	35.0
Paraguay	92.0	73.1	69.1				..	4.2	2.5	8.0	22.7	28.4
Peru	88.0	87.1	86.4				..	2.2	2.4	12.0	10.7	11.1
Saint Lucia ²	100.0	88.9	88.5				..	..	..	..	11.1	11.5
Trinidad and Tobago	96.8	93.3	89.7				..	..	..	3.2	6.7	10.3
Uruguay ²	61.7	71.1	67.4				8.8	5.6	6.0	29.5	23.4	26.6

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 2019-2023), The Bahamas (social security contributions for 2022 and 2023), Ecuador (local tax revenues for 2021-2023), Nicaragua (local tax revenues for 2022 and 2023), Panama (local tax revenues) and Saint Lucia (social security contributions for 2021-2023). See the corresponding country tables for more information.

3. Income tax revenue breakdown, social security contributions and oil tax revenues 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.

4. Colombia is constitutionally a unitary country with high autonomy of its territorial entities.

5. Data for sub-sectors of general government in Cuba are only available between 2002 and 2012.

Source: OECD et al. (2025^[4]), Table 4.11.

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Notes

¹ The OECD figure for 2023 is provisional and is based on preliminary data provided for (OECD, 2024_[16]).

² 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.

³ The year of comparison is 2022 as the average tax structure for OECD countries in 2023 is not available at the time of writing.

⁴ 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, 2024_[35]). 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_[40]).

⁵ Both LAC and OECD figures refer to unweighted averages comprising 26 countries for the LAC region and 38 countries for the OECD.

⁶ 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 Non-tax revenues in Latin America and the Caribbean

This special feature examines the level and structure of non-tax revenues in 2023 for 22 Latin American and Caribbean countries. It also examines changes in the level and structure of non-tax revenues between 2019 and 2023 and compares non-tax revenues in the LAC region with those reported in other regions to the *Global Revenue Statistics* initiative.

Introduction

Revenue Statistics in Latin America and the Caribbean primarily provides statistics on tax revenues. However, taxes are not the only source of government revenues; to obtain a complete picture of public finances in any country, it is necessary to look beyond taxation. This is especially true for countries that obtain substantial revenues in the form of royalties from natural resources, for example.

Tax revenues represent a permanent stream of resources that can be deployed to finance sustainable development. Non-tax revenues, in comparison, are often volatile and stem from activities that are potentially finite in nature, such as the exploitation of non-renewable natural resources. However, non-tax revenues can be harnessed to provide long-term financing streams that can complement domestic resource mobilisation efforts.

This chapter represents an initial attempt by the *Revenue Statistics in Latin America and the Caribbean* initiative to collect, classify and analyse non-tax revenues in the LAC region. It complements Chapter 3¹ of this publication, which examines fiscal revenues from non-renewable oil and mineral resources in the region.

Non-tax revenues are defined as government revenues that do not meet the OECD definition of “tax”, which is confined to compulsory unrequited payments to the general government or to a supranational authority. Data on non-tax revenues are often less detailed and complete than tax revenue data; revenue data in this chapter are indicative in light of certain methodological issues (see Box 2.1). Annex 2.A provides a detailed description of the non-tax revenue categories examined in this chapter and their classification criteria.

The categories of non-tax revenue studied in this chapter are as follows:

- Grants from foreign governments or international organisations (budget aid, food aid, capital transfers, current transfers, project grants, programme grants, international debt relief, etc.);
- Rents and royalties (such as oil or mining royalties);
- Other property income (interest, dividends and other returns on government investment);
- Sales of goods and services (which include some administrative fees);
- Fines and penalties (including fines and penalties due to tax violations);
- Miscellaneous and unidentified revenues (non-tax revenues that cannot be classified according to the other categories).

This chapter analyses data on non-tax revenues for 22 of the 26 LAC countries covered in the publication, excluding the four OECD member countries (Chile, Colombia, Costa Rica and Mexico).² The non-tax revenue indicators are derived at the central government level³ and thus are not directly comparable with the indicators of tax revenues shown in Chapter 1, which are compiled at the general government level. This should be borne in mind when considering the comparisons drawn in this chapter between trends in tax and non-tax revenues.

The scope of non-tax revenues shown in this chapter is broader than is shown in Chapter 3, which focuses only on royalties, dividends and interest from non-renewable oil and mineral resources. It is also broader than the non-tax component of the Equivalent Fiscal Pressure (EFP)⁴ indicator presented in the 2024 edition of this report (OECD et al., 2024_[1]), which includes royalties, dividends and interest from the exploitation of both renewable and non-renewable natural resources. Meanwhile, another component of the EFP, mandatory private social security contributions, falls outside the definition of tax and non-tax revenues as they are not paid to public entities.

The chapter is structured as follows. The first section examines the level of non-tax revenues across the LAC region in 2023 while the second section examines structure of non-tax revenues in the same year.

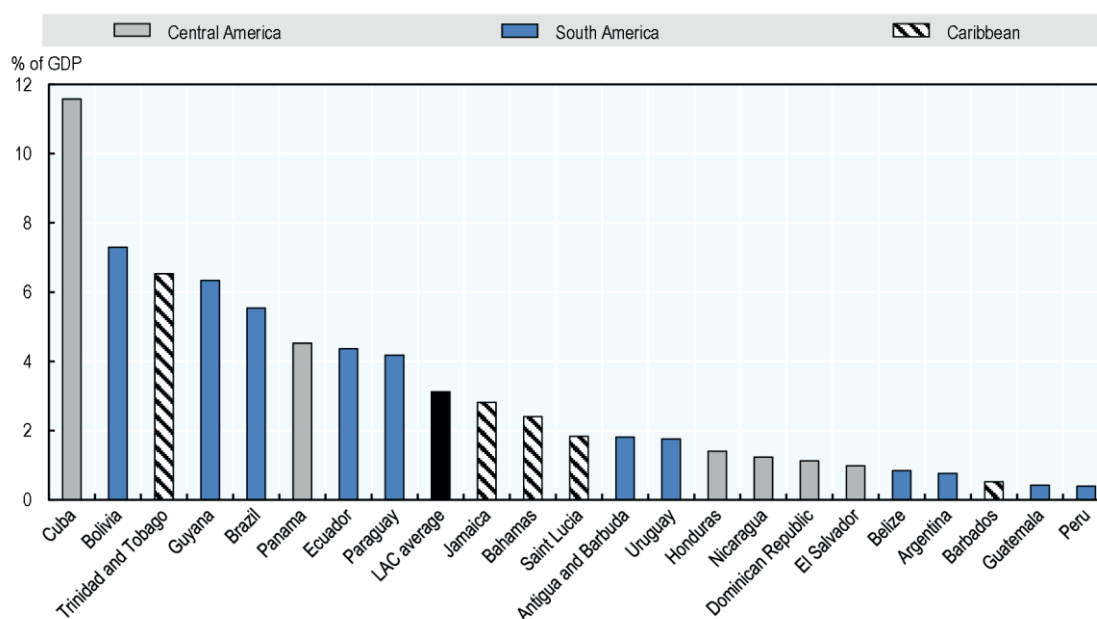
The third section analyses how the level and structure of non-tax revenues has evolved in recent years while the fourth section compares non-tax revenues across developing regions based on information shown in the *Global Revenue Statistics* database. The fifth section concludes.

Non-tax revenues as a percentage of GDP

Central government non-tax revenues amounted to an average of 3.1% of GDP in 2023 for 22 out of 26 LAC countries covered in this publication excluding the four OECD member countries (Chile, Colombia, Costa Rica and Mexico).⁵ Non-tax revenues ranged from 11.6% of GDP in Cuba to 0.4% in Peru (Figure 2.1). Non-tax revenues amounted to more than 5% of GDP in five of these countries: Cuba (11.6%), Bolivia (7.3%), Trinidad and Tobago (6.5%), Guyana (6.3%) and Brazil (5.5%).

Figure 2.1. Central government non-tax revenues in LAC countries, 2023

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" covers Spanish-speaking countries including Dominican Republic and Cuba.

Figures for Belize, Bolivia, Cuba and Ecuador refer to general government non-tax revenues as disaggregation by government level is not available and thus may not be comparable with other countries. The LAC average represents a simple average for 22 countries with non-tax revenue data excluding the four OECD members (Chile, Colombia, Costa Rica and Mexico).

Source: Authors' calculation based on data from national sources (e.g. Ministry of Finance, Central Bank, Statistics Institution, Budget Office).

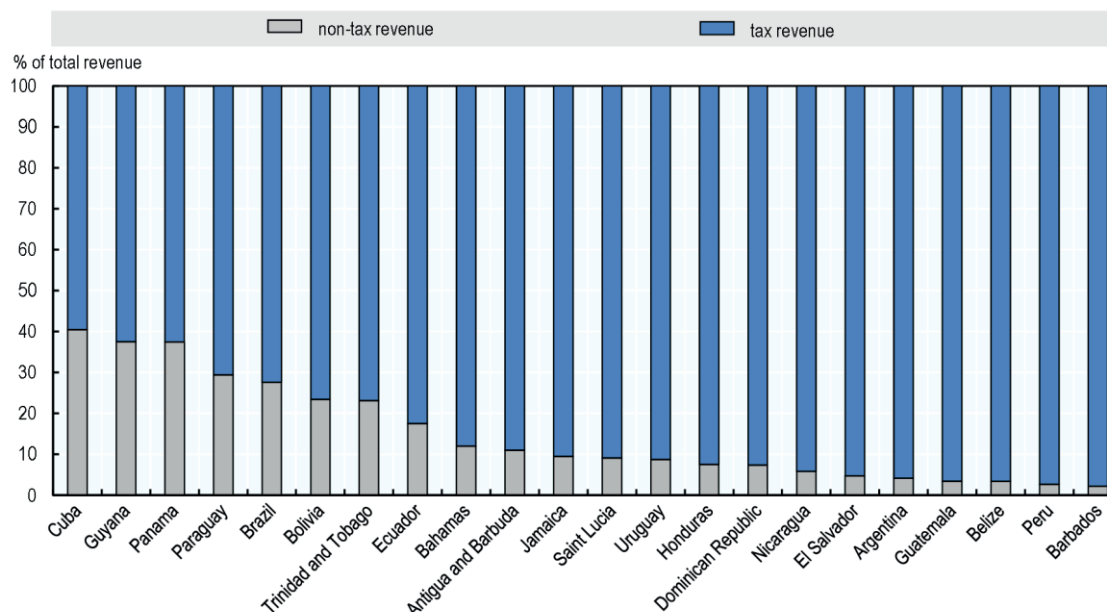
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For most LAC countries, non-tax revenues accounted for a small share of total revenues collected by central government in 2023 (Figure 2.2). In seven countries (Cuba, Guyana, Panama, Paraguay, Brazil, Bolivia and Trinidad and Tobago), non-tax revenues contributed more than 20% of total revenues in 2023. It should be noted that the level, composition and revenue shares of non-tax revenues may be highly volatile in LAC countries, underlining the importance of tracking them over time. This volatility may be

especially pronounced when non-tax revenues come from rents or dividends generated by non-renewable natural resources, which are highly sensitive to fluctuations in commodity prices (see Chapter 3).

Figure 2.2. Central government tax and non-tax revenues in LAC countries, 2023

Percentage of total revenue



Note: Figures for Belize, Bolivia, Cuba and Ecuador refer to general government revenues as disaggregation by government level is not available for non-tax revenues and thus may not be comparable with other countries. The four OECD member countries (Chile, Colombia, Costa Rica and Mexico) are excluded from this analysis.

Source: Authors' calculation based on OECD et al. (2025^[2]) and data from national sources (e.g. Ministry of Finance, Central Bank, Statistics Institution, Budget Office).

StatLink  <https://stat.link/ytlw2d>

By way of comparison, average non-tax revenues in 35 African countries amounted to about one third of total revenues and 6.2% of GDP in 2022 (latest year available) (OECD/AUC/ATAF, 2024^[3]). Meanwhile, data for 21 Asian and Pacific economies provided by *Revenue Statistics in Asia and the Pacific* shows that non-tax revenues amounted to about 10% of GDP on average and accounted for almost 40% of total revenues in 2022 (latest year available) (OECD, 2024^[4]). A more detailed cross-regional comparison of non-tax revenues is provided at the end of the chapter.

The level of central government non-tax revenues differs across sub-regions in the LAC region. Central American countries, with the exception of Cuba and Panama, reported relatively low levels of non-tax revenues as a share of GDP, while the level was more evenly distributed across Caribbean countries and countries in South America. The large revenue share of non-tax revenues in Cuba is a consequence of the monetary reform in 2021, which caused non-tax revenues to rise from 27.2% of total revenues in 2020 to 62.7% in 2021 (OECD et al., 2023^[5]).

Box 2.1. Caveats when analysing data for non-tax revenues

Comprehensive non-tax revenue data across government levels can be hard to obtain as they are often under the responsibility of different authorities. In addition, several methodological and data issues arise when considering non-tax revenues that do not necessarily apply to data on revenues from taxes.

For example, some revenue sources, such as administrative fees, might be used as cost-recovery mechanisms and subtracted from cost figures rather than reported as revenues.

Sales of goods and services could be reported without deduction of costs, overstating a government's revenues.

Grants, legal settlements and mining and oil contracts involve large payments by external entities such as multinational corporations and foreign governments that may be subject to different national oversight mechanisms. Some resource-rich countries may negotiate large payments from resource extraction payments as a lump sum that bundles together many categories of both tax and non-tax revenue, making detailed breakdowns less feasible.

Miscellaneous or unidentifiable revenues often account for a significant share of non-tax revenues compared to tax revenues. In some LAC countries, more than half of non-tax revenues cannot be classified under a specific OECD non-tax revenue category.

Finally, non-tax revenue categories may have generic names or come in aggregate form, making classification more difficult and less precise than tax statistics.

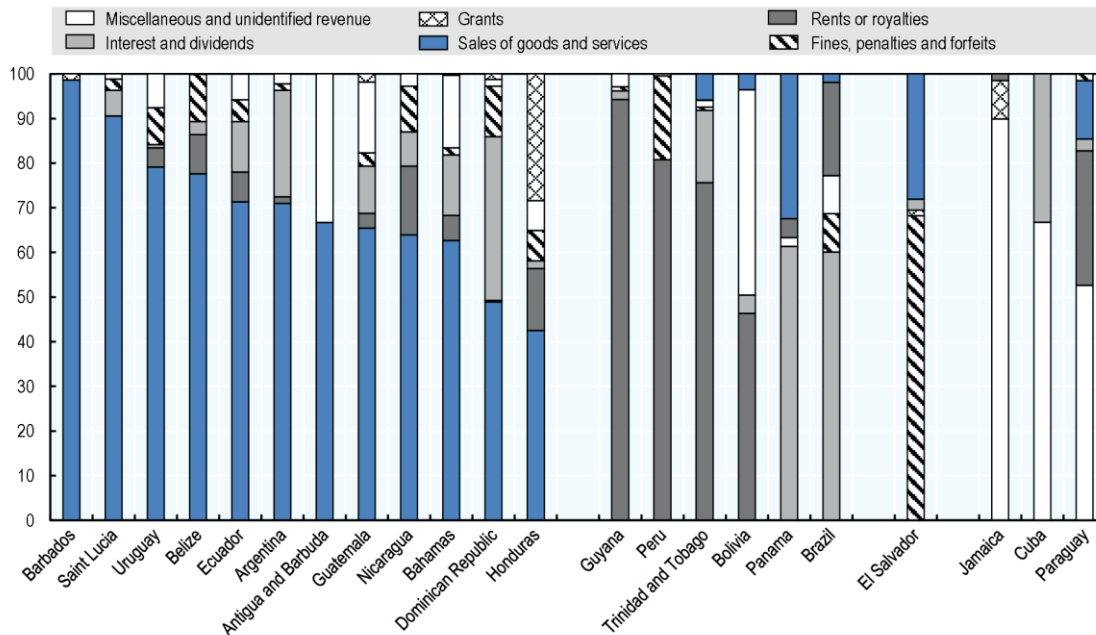
Revenue structure by main source of non-tax revenues

In 2023, sales of goods and services were the main source of central government non-tax revenues for 12 of the 22 LAC countries covered in this chapter (Figure 2.3). This category's share of total non-tax revenues exceeded 50% in Barbados (98.6%), Saint Lucia (90.5%), Uruguay (79.1%), Belize (77.6%), Ecuador (71.4%), Argentina (71.0%), Antigua and Barbuda (66.7%), Guatemala (65.4%), Nicaragua (63.9%) and Bahamas (62.7%). In almost all these countries, the largest components within sales of goods and services were licence fees and charges for government services.

For Guyana, Peru, Trinidad and Tobago, Bolivia, Panama and Brazil, the largest proportion of non-tax revenues came from property income (rents, royalties, interest and dividends) in 2023. El Salvador collected 68.2% of non-tax revenue from fines and penalties⁶, while miscellaneous or unidentifiable revenues were the biggest component in Jamaica (89.9%), Cuba (66.8%)⁷ and Paraguay (52.6%).

Figure 2.3. Central government non-tax revenue structures in LAC countries, 2023

Percentage of total non-tax revenue



Note: Figures for Belize, Bolivia, Cuba and Ecuador refer to general government non-tax revenues as disaggregation by government level is not available and thus may not be comparable with other countries. The four OECD member countries (Chile, Colombia, Costa Rica and Mexico) are excluded from this analysis.

Source: Authors' calculation based on data from national sources (e.g. Ministry of Finance, Central Bank, Statistics Institution, Budget Office).

StatLink  <https://stat.link/5aftm4>

Among the five countries where property income contributed the most to central government non-tax revenues in 2023, rents and royalties on natural resources, particularly oil, gas and minerals, were the primary contributor in Guyana (94.3% of total non-tax revenues), Peru (80.8%), Trinidad and Tobago (75.6%) and Bolivia (46.4%). Meanwhile, interest and dividends accounted for the major share in Panama (61.4%) and Brazil (60.0%). Dividends from the Panama Canal contributed to more than 80% of Panama's revenues from interest and dividends.

Revenues from natural resources, specifically natural resource royalties, were the largest component in the structure of non-tax revenues for some of the countries with highest level of non-tax revenues as a share of GDP in 2023. In Trinidad and Tobago, more than 75% of central government non-tax revenues came from natural resource royalties in 2023, including extraordinary revenue from oil and gas companies. In the same year, more than 90% of Guyana's non-tax revenues were from the Natural Resource Fund⁸, which manages the country's natural resource wealth, especially from fossil fuels (see Chapter 3).

Changes in non-tax revenues in 2023 and over time

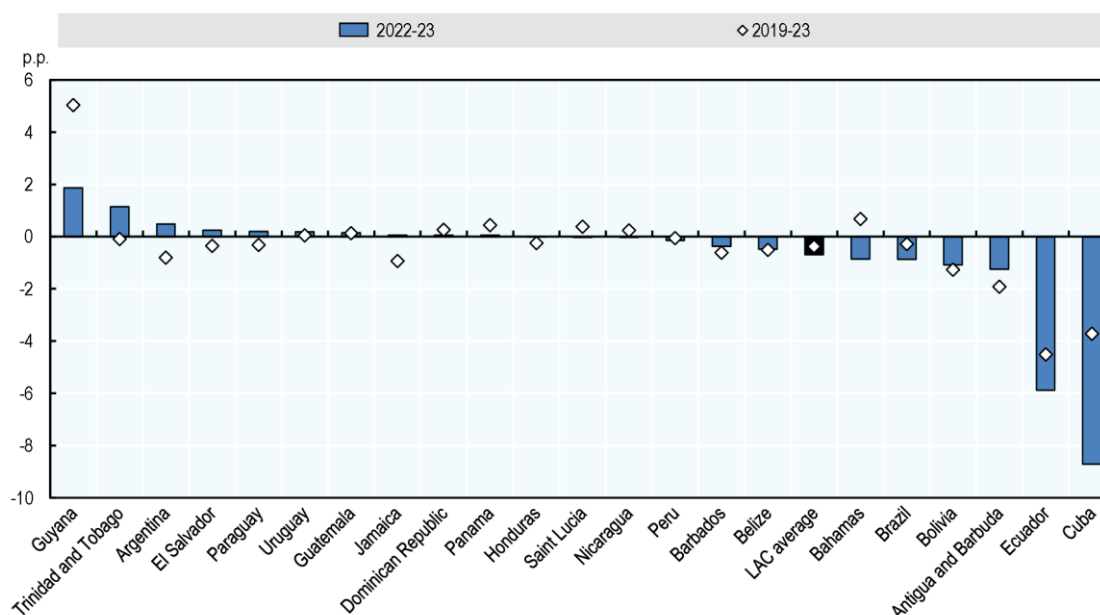
Between 2022 and 2023, central government non-tax revenues in the LAC region declined by 0.7 percentage points (p.p.) as a share of GDP on average (Figure 2.4). This decline was primarily driven by a 0.4 p.p. decline in miscellaneous and unidentified revenue while the second-largest decline (of 0.3 p.p.) was in revenues from interest and dividends. These falls were partly offset by an increase of 0.1 p.p. in rents and royalties. Over the same period, tax revenues (at the general government level) for the 22 countries declined by 0.2 p.p. on average.

Non-tax revenues increased between 2022 and 2023 in ten of the 22 countries. The largest increases occurred in Guyana (1.9 p.p.), Trinidad and Tobago (1.1 p.p.) and Argentina (0.5 p.p.).

Changes in global commodity prices often lead to relatively high volatility in non-tax revenues for countries with significant natural resource revenues. Increases in rents and royalties drove almost all the changes in central government non-tax revenues in Guyana and Trinidad and Tobago while the increase in Argentina was mainly a result of higher sales of goods and services and, to a lesser degree, an increase in interest and dividends.

Figure 2.4. Changes in central government non-tax revenues in LAC countries, 2022-23 & 2019-23

Percentage points (p.p.)



Note: Figures for Belize, Bolivia, Cuba and Ecuador refer to general government non-tax revenues as disaggregation by government level is not available and thus may not be comparable with other countries. The LAC average represents a simple average for 22 countries excluding the four OECD member countries (Chile, Colombia, Costa Rica and Mexico).

Source: Authors' calculation based on data from national sources (e.g. Ministry of Finance, Central Bank, Statistics Institution, Budget Office).

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The remaining 12 countries experienced a decline in the level of central government non-tax revenues between 2022 and 2023, with the drop exceeding 1 p.p. in four countries: Cuba (8.7 p.p.), Ecuador (5.9 p.p.), Antigua and Barbuda (1.2 p.p.) and Bolivia (1.1 p.p.). The fall in non-tax revenues in Cuba was mainly due to a decline in miscellaneous and unidentified revenues of 8.3 p.p. A decline

of 4.3 p.p. in revenues from interest and dividends and a 1.4 p.p. decline in revenues from sales of goods and services contributed to the fall in non-tax revenues in Ecuador. The drop in non-tax revenues of Antigua and Barbuda was caused by lower sales of goods and services, mainly related to a fall in receipts from citizenship by investment and miscellaneous revenues.

Looking back further, non-tax revenues declined by 0.4% of GDP between 2019 (the year immediately prior to the COVID-19 pandemic) and 2023 on average across the 22 countries in the region analysed in this chapter. This drop was due to declines in revenues from interest and dividends and from sales of goods and services (0.3 p.p. and 0.2 p.p. respectively), although these were partially offset by a 0.2 p.p. increase in revenues from rents and royalties. Between 2019 and 2023, tax revenues for these 22 countries declined by 0.5 p.p. on average.

Eight countries experienced an increase in central government non-tax revenues between 2019 and 2023. The largest increases occurred in Guyana (5.0 p.p.) and Bahamas (0.7 p.p.). Rents and royalties drove the increase in Guyana's non-tax revenues while revenues from interest and dividends as well as miscellaneous revenues accounted for the increase in Bahamas.

In 14 countries, central government non-tax revenues decreased between 2019 and 2023. Ecuador (4.5 p.p.), Cuba (3.7 p.p.), Antigua and Barbuda (1.9 p.p.), Bolivia (1.3 p.p.) and Jamaica (0.9 p.p.) experienced the biggest drops.

The drop in Ecuador was mainly driven by a 4.1 p.p. decline in revenues from interest and dividends while a 1.7 p.p. fall in sales of goods and services was the primary contributor to the revenue decline in Antigua and Barbuda. Falls in miscellaneous revenues and revenues from interest and dividends (of 2.1 p.p. and 1.6 p.p. respectively) contributed to the overall fall in non-tax revenues in Cuba over the period. For Bolivia, the decline was mainly due to a 0.9 p.p. fall in rents and royalties. The drop in Jamaica's non-tax revenues was caused by a 0.9 p.p. fall in miscellaneous revenues and a 0.1 p.p. reduction in grants.

Evolution of non-tax revenue structures during and after the COVID-19 pandemic

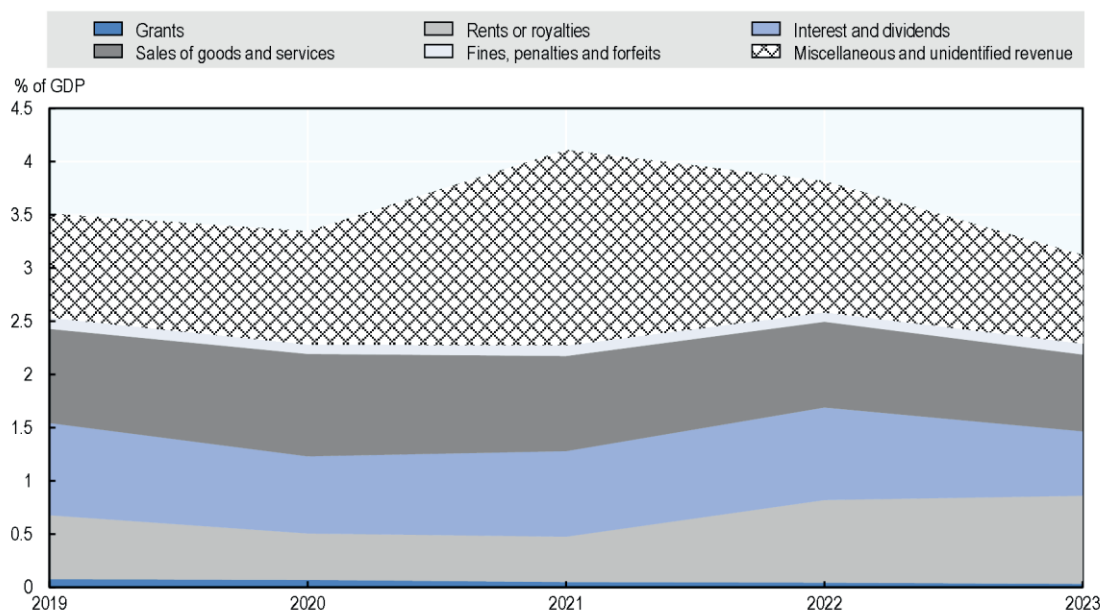
The COVID-19 pandemic had a profound impact on government revenues globally, especially in developing countries that were less able to implement the robust support measures seen in developed economies (OECD, 2021^[6]). Tax revenues in the countries considered in this chapter dropped by 0.6% of GDP on average in 2020 relative to 2019⁹ (OECD, 2025^[7]). Non-tax revenues collected by central government also fell in 2020 (by 0.2% of GDP) due to declines in revenues from rents and royalties (0.2% of GDP) and from interest and dividends (0.1% of GDP) (Figure 2.5).

As was the case with tax revenues, non-tax revenues in the LAC region rebounded strongly in 2021. The ratio of central government non-tax revenues to GDP was 0.8 p.p. higher in 2021 than in 2020, largely due to an increase of the same magnitude in miscellaneous revenues. However, this rebound was short-lived; non-tax revenues decreased as a share of GDP between 2021 and 2022 due to a fall of 0.6 p.p. in miscellaneous revenues, which offset an increase in rents and royalties related to higher commodity prices and increased hydrocarbon production (OECD et al., 2024^[11]).

The downwards trend continued in 2023 because of significant year-on-year decreases in miscellaneous revenues as well as falls in revenues from interest and dividends and sales of goods and services.

Figure 2.5. Central government non-tax revenue structure in the LAC region, 2019-23

Percentage of GDP



Note: The LAC average represents a simple average for 22 countries excluding the four OECD member countries (Chile, Colombia, Costa Rica and Mexico).

Source: Authors' calculation based on data from national sources (e.g. Ministry of Finance, Central Bank, Statistics Institution, Budget Office).

StatLink  <https://stat.link/0j9eyh>

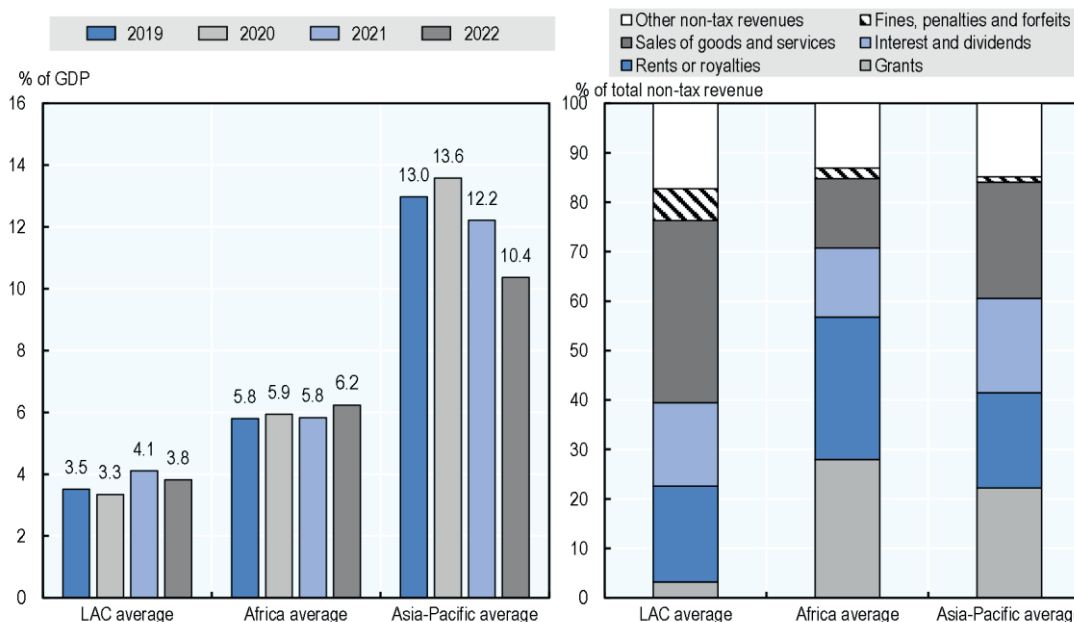
Regional comparison of non-tax revenues

The OECD's *Global Revenue Statistics* database currently provides internationally comparable data on non-tax revenues for 35 out of 36 African countries and more than half of the 36 Asia-Pacific economies up to 2022. Several important distinctions can be observed across Africa, Asia and the Pacific, and the LAC region. For consistency with the data for LAC countries presented in this chapter, data analysed in this section are central government non-tax revenues when they are available.

On average, Asia-Pacific economies reported the highest level of non-tax revenues among the three regions, at above 10% of GDP on average in the four years between 2019 and 2022 for 21 economies¹⁰. Non-tax revenues in Marshall Islands and Nauru amounted to over 50% of GDP in 2022. In comparison, African countries collected about 6% of GDP on average over the same period while the 22 LAC countries studied here collected less than 5% on average (Figure 2.6). This is in contrast to tax revenue collections, which were consistently the highest as a share of GDP on average across LAC countries over the period, followed by Asia-Pacific (19.3% in 2022) and Africa (16.0% in 2022).

Revenues from sales of goods and services, in particular licence fees and government service charges, accounted for the majority of non-tax revenues in the LAC region (36.8% of total non-tax revenues) and exceeded 50% in eight of the 22 countries in 2022. On average, the largest component of non-tax revenues in Africa was property income (43.3%) within which rents and royalties amounted to 28.8% of total non-tax revenues.

Figure 2.6. Non-tax revenues across regions by level (2019-22) and structure (2022)



Note: Non-tax revenues used in calculations are received at central government level when they are available. Across the three regions, most countries report central government non-tax revenue data though a small share only provide general government data as disaggregation by government level is not available. The LAC average represents a simple average for 22 countries excluding the four OECD members (Chile, Colombia, Costa Rica and Mexico). The Africa average represents a simple average of 35 African countries reporting non-tax revenue data to *Revenue Statistics in Africa*. The Asia-Pacific average represents a simple average of 21 Asia-Pacific economies reporting non-tax revenue data to OECD's *Revenue Statistics in Asia and the Pacific*, excluding Tokelau due to data issues.

Source: OECD Global Revenue Statistics (database); authors' calculations based on data from national sources (e.g. Ministry of Finance, Central Bank, Statistics Institution, Budget Office).

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For many African countries, the bulk of non-tax revenues come from extractive-related revenues (i.e. from oil, gas, minerals, forestry and fishing). For nine African countries, extractive-related revenues accounted for the majority of non-tax revenues; for three African countries (Equatorial Guinea, Gabon and the Republic of the Congo), they represented over 95%. Oil and gas accounted for almost the entirety of extractive revenues for these countries.

Economies in the Asia-Pacific region also received the largest proportion of their non-tax revenues from property income in 2022 on average (40.6%), although the amount was evenly split between rents and royalties and interest and dividends (about 19% in each case). Rents and royalties from natural resources were driven mainly by fishing activities in certain Pacific islands and income from oil and minerals in Kazakhstan and Mongolia. Interest and dividend payments featured predominantly in the global financial centres of Hong Kong (China) and Singapore, as well as in Pakistan and (to a lesser extent) Thailand.

The other major structural difference between non-tax revenues across the three regions was the lower contribution of grants from foreign governments and international organisations in the LAC region. At about 0.04% of GDP on average, external grants received by LAC countries in 2022 were far smaller than those reported in Africa and Asia-Pacific.

Average grant revenues for 35 African countries amounted to 1.3% of GDP in 2022 on average. Sixteen African countries received grant revenues to less than 0.5% of GDP in 2022 and nine countries received more than half of their non-tax revenues in the form of grants. In Asia-Pacific, grants accounted for a significant share of total non-tax revenue in Bhutan, Cambodia, Cook Islands, Marshall Islands, Papua New Guinea and Samoa.

Conclusion

Accounting for non-tax revenues is essential for a comprehensive understanding of a country's public finances. This is especially true for countries that rely significantly on revenues from natural resources, where non-tax revenues may exceed revenues from taxes (OECD, 2024^[4]). This chapter collects and classifies central government revenues from non-tax sources such as rents, royalties, interest and dividends, sales of goods and services, fines and penalties and grants for LAC countries for the first time. Trends in non-tax revenue levels and structures across 22 countries between 2019 and 2023 are presented and analysed.

In 2023, central government non-tax revenues ranged from 11.6% of GDP in Cuba to 0.4% in Peru. In 2023, the LAC average for non-tax revenues stood at 3.1% of GDP. This is significantly lower than the average tax-to-GDP ratio of 21.2% in 2023 for the 22 countries included in this chapter (ranging from 11.5% in Guyana to 32.0% in Brazil). In 2023, sales of goods and services were the main source of central government non-tax revenues for more than half of the 22 LAC countries, followed by property income including rents, royalties, interest and dividends.

Non-tax revenues fell by 0.2% of GDP in 2020, the first year of the COVID-19 pandemic. Although these losses were fully recovered by 2021, non-tax revenues declined again by 0.3 p.p. in 2022 and 0.7 p.p. in 2023.

This special feature paves the way for deeper research on more detailed and granular data in the future. Future studies may include analysis of sub-national non-tax revenue data which are often harder to obtain; analysis of non-tax data over a longer time horizon; research of country-specific information to provide more insights on non-tax revenues composition and trends; or thematic studies on non-tax revenues from sources of particular interest.

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Annex 2.A. Classification of non-tax revenues

The definition of non-tax revenues and the main subcategories generally correspond to the concepts laid out in the 2014 IMF Government Finance Statistics Manual (GFSM 2014). Non-tax revenues refer to increases in government net worth resulting from transactions other than tax revenues. They exclude funds arising from the repayment of previous lending by governments or from borrowing, or proceeds derived from sales of fixed capital assets, stocks, land and intangible assets or private gifts. Non-tax revenues are made up of five major elements.

Grants

GFSM 2014 states “Grants are transfers receivable by government units from non-resident government units or international organisations without the receipt of any goods, services, or assets in return. Grants are normally receivable in cash but may also take the form of the receipt of goods or services (in kind)”. These transfers are un-refundable and unrequited.

Grants encompass reparations and gifts given for particular projects or programmes. The term “grants” is not used to refer to transfers to or from non-governmental units and excludes inter-governmental transfers. The remission of funds collected by one government for another in an agency capacity should not be shown as receipt of a grant by the beneficiary government but as its direct receipt of revenue.

Property income

This category includes income to government arising from their ownership of property, enterprises, financial assets, or intangible assets when government units place them at the disposal of other units. Sales of non-financial assets such as the sales of lands are not recorded as revenue because disposal of such an asset does not increase the net worth. Similarly, repayments on loans and loan disbursements are not revenue. Property income may take the form of dividends, interest, land rents, royalties, or withdrawals from entrepreneurial income.

- Interest and dividends: Interest is the revenue earned by the government unit from a financial asset by putting it at the disposal of another institutional unit. Dividends are the revenue earned by placing equity funds at the disposal of a corporation (resident or non-resident corporation). This category also consists of profits of state-owned enterprises except those classified as fiscal monopolies, export and import monopoly profits or those providing public utilities such as rail transport, electricity, post offices and other communications. In this category are included revenue from public financial institutions such as the central banks’ profits, profits transferred or distributed from the operation of monetary authority functions outside the central bank and the profits of state lotteries transferred to the government. Transfers from public utilities enterprises are recorded as non-tax revenue under “sales of goods and services” whereas profits for fiscal, export or import monopolies are classified as tax revenue.

- Rents or royalties: Rent is the revenue generated from natural resources, such as land, mining, or oil resources, when a government unit places these at the disposal of private or foreign entities. The rents received relate to a resource lease-giving agreement for the exploitation and extraction of a natural resource by the lessee in return for a payment. Payments for exploration rights are also treated as rent. Rents should not be confused with other payments a government may receive related to the exploitation of subsoil and similar assets, such as severance taxes, business licenses, or other taxes (e.g. value added taxes, excises, taxes on exports, etc.). They should also not be taken to mean incomes from the rental of buildings and equipment, which are treated as sales of goods and services. Revenues from rents and royalties are in some cases difficult to establish and depend on the agreement between the government unit and the lessee. For example, rents, royalties and taxes such as corporate income taxes and VAT are sometimes encompassed in a single payment to the general government. In such cases the revenue should be classified under the category to which the majority of revenue belongs.
- Other property income: This includes revenue earned by a government unit placing funds at a disposal of quasi-corporations. Conceptually this source of revenue is equivalent to that of dividends from a corporation but by definition, quasi-corporations cannot distribute income in the form of dividends. This category of “other property income” also includes retained or reinvested earnings, i.e. the percentage of distributable revenue not paid out as dividends, but retained by the corporation or quasi-corporation on foreign investment; property income from investment income disbursements and unidentified property income.

Sales of goods and services

Revenue under the category “sales of goods and services” is generally reported on a gross basis, without deduction of costs. Since these costs can represent a significant proportion of revenues, they cannot be regarded in total as funds available for governments to finance their general activities. This contrasts with tax revenues, where the collection costs are usually a small proportion of revenue. This difference implies that it may not be meaningful to sum tax and non-tax revenues as part of a calculation of generally available funds.

The proceeds of sales of nonfinancial assets such as the sale of buildings or lands are not classified as revenues since their disposal does not increase the net worth. Sales of goods and services consist of sales of government goods and services by market and non-market establishments, administrative fees for government services, and leasing of government buildings and equipment.

Fines, penalties and forfeits

The GFSM 2014 states “Fines and penalties are compulsory transfers imposed by courts of law or bodies for violations of laws or administrative rules. Out-of-court agreements are also included (...). Forfeits are amounts deposited with a general government unit pending a legal or administrative proceeding, and that will be transferred to the unit upon resolution”. For example, traffic fines are included here. Fines and penalties charged on overdue taxes or penalties imposed for the evasion of taxes should be recorded in this category and not as taxes. However, if it is not possible to separate the amounts paid in taxes and fines, the whole amount should be classified under the tax to which the fine relates.

Miscellaneous and unidentified revenue

This category consists of unidentified non-tax revenues or those that do not fit into any of the other categories listed above. It includes revenue such as gifts and transfers from individuals, private non-profit institutions, nongovernmental foundations, corporations, or sources other than governments and international organisations. Major non-recurrent payments receivable in compensation for extensive damages or serious injuries not covered by insurance policies are also included, such as payments of compensation for damages caused by major explosions; oil spillages; or payments receivable for damage to property other than payments from an insurance settlement.

This category also includes the actual and imputed contributions to social insurance schemes operated by governments as employers on behalf of their employees that do not create a future defined liability, as well as the sum of the total voluntary contributions.

Notes

¹ There is an overlap between this chapter and Chapter 3. Although revenue data shown in this chapter is generally consistent with that presented in Chapter 3, figures may be lower in this chapter. There are various possible reasons for any discrepancies, which relate to the availability and granularity of data analysed in each chapter: differences in the level of government covered (e.g. Argentina), data sources (e.g. Ecuador) or classification (e.g. Guyana).

² Data for Belize, Bolivia, Cuba and Ecuador refer to general government non-tax revenues as disaggregation by level of government is not available. The four OECD members (Chile, Colombia, Costa Rica and Mexico) are excluded due to different data collection approaches.

³ Data at central government level are analysed in order to achieve broader country coverage since subnational revenue data are hard to obtain for some countries. Following international practice, the chapter includes transfers from other general government units in central government non-tax revenues under the miscellaneous and unidentified revenue category. Non-tax revenues at general government level do not include such transfers.

⁴ Equivalent Fiscal Pressure is a complementary indicator to the tax-to-GDP ratio that includes two additional sources of revenue: contributions to private social security systems (pensions and health) and non-tax revenues from the exploitation of natural resources (OECD et al., 2024^[1]).

⁵ Represents a simple average of 22 LAC countries excluding the four OECD member countries from the LAC region (Chile, Colombia, Costa Rica and Mexico).

⁶ El Salvador data does not distinguish between revenues from fines and penalties and other non-tax revenues.

⁷ While the decomposition of miscellaneous and unidentified revenues in Cuba is not available, these revenues are likely to be the sales of goods and services by state-owned enterprises (SOEs). SOEs account for a large proportion of key sectors such as sugar, tobacco, pharmaceuticals, energy, tourism and telecommunications and contribute significantly to Cuba's exports and sales.

⁸ Revenues withdrawn from Natural Resource Fund are included in the data for this chapter. ECLAC considers the deposits in Natural Resource Fund, not withdrawal, as royalties.

⁹ The LAC average for tax revenues represents the unweighted average of 22 LAC countries included in this chapter and excludes Cuba (up to 2020) due to data issues : a monetary reform implemented in 2021 led to a substantial change in the tax-to-GDP ratio between 2020 and 2021 (OECD et al., 2023^[5]).

¹⁰ Twenty-two Asian and Pacific economies reported non-tax revenue data for the 2024 edition of *Revenue Statistics in Asia and the Pacific*. However, Tokelau is excluded in the calculation of the regional average because its ratio exceeded 100% due to a different method of GDP calculation.

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

Box 3.1. Principal findings

Despite Latin America and the Caribbean (LAC) playing a key role in global crude oil supply in 2023, fiscal revenues from oil and gas exploration and production declined sharply as prices plunged. Total revenues fell 22% to USD 90.9 billion, compared with USD 115.4 billion in 2022. As a result, revenues in the region dropped to an average of 3.9% of GDP, from 4.4% for the previous year. The decline was driven principally by a decline in non-tax revenues; tax revenues remained broadly stable, with a surge in Colombia offsetting a fall in Trinidad and Tobago.

Mining-related fiscal revenues declined in 2023, reflecting the impact of lower prices on profits. Total revenues fell to USD 24.4 billion from USD 29.8 billion in 2022, averaging 0.59% of GDP, down from 0.74% the previous year. The decline was driven primarily by a sharp reduction in annual corporate income tax (CIT) declaration payments and lower advance payments. Non-tax revenues remained stable as a share of GDP, with higher production volumes in some countries partially offsetting the impact of lower commodity prices.

Non-renewable natural resource revenues continued to decline in 2024, reflecting subdued global economic activity and elevated geopolitical tensions. Hydrocarbon revenues are estimated to have decreased to 3.2% of GDP, despite only a modest decline in international prices, driven primarily by sharp contractions in Colombia and Trinidad and Tobago. Mining revenues also weakened, falling to 0.5% of GDP, largely due to significant declines in Colombia and Chile, the latter reflecting a marked drop in lithium-related receipts.

Hydrocarbon revenues retreated in 2023

Global oil and gas markets remained turbulent in 2023 following a year of significant volatility in 2022. Growth slowed sharply in the first half of the year, particularly in Europe, where the lingering effects of the energy price shocks in 2022 continued to ripple through the economy. Although inflation trended lower, it remained elevated, while tight monetary policy increasingly weighed on economic activity and global financial markets. Growth in developing economies was also sluggish, with China's second-quarter performance falling short of expectations. Against this backdrop, crude oil benchmark prices declined, with Brent and West Texas Intermediate (WTI) spot prices dropping 38% and 39% year-on-year in June, respectively. Natural gas prices in the United States and Europe saw even steeper declines over the same period, contracting by 72% and 69%, respectively.

The decline in energy prices was also due to oversupply conditions in global oil markets. This was particularly acute in the first quarter of 2023, building on the trend that began in 2022. Against this backdrop, in April 2023, several members of the Organization of Petroleum Exporting Countries and allied countries (OPEC+) announced voluntary production cuts, equivalent to 1.66 million barrels per day, starting in May and continuing until the end of the year (OPEC, 2023^[1]). Saudi Arabia also adopted unilateral measures, including an additional voluntary production cut of 1 million barrels per day for July that was subsequently extended until the end of the year. The Russian Federation also announced its intention to reduce exports of crude oil.

Benchmark energy prices largely stabilised in the second half of the year as the global oil market returned to balance. Despite the voluntary production cuts in some OPEC+ countries, overall global crude oil production rose in 2023. The large contraction in Saudi Arabia, -0.9 million barrels per day, was fully offset by record levels of oil output and Brazil and the United States, which rose by 0.4 and 0.9 million barrels per day, respectively (Table 3.1). This was given further impetus by a surge in exports from the Islamic Republic of Iran and new production that came online in Guyana. Exports from Latin America and the Caribbean (LAC) rose in line with output. At the same time, demand surged with robust growth in the United States and a rebound in economic activity in China as COVID-19 restrictions were lifted and petrochemical output surged. Prices also rose modestly as a result of the outbreak of hostilities in Israel and the Gaza Strip, and attacks by Houthi rebels in the Red Sea, but these increases proved transitory.

Table 3.1. Latin America and the Caribbean and selected country groupings: Crude oil and natural gas production and exports, 2022-2023

Million barrels daily and billion standard cubic metres

Selected country groupings and countries	Crude oil						Dry natural gas					
	(million barrels daily)						(billion standard cubic meters)					
	Production			Exports			Production			Exports		
	2022	2023	2023-2022	2022	2023	2023-2022	2022	2023	2023-2022	2022	2023	2023-2022
Latin America and the Caribbean	7.9	8.6	0.7	4.1	4.6	0.5	189.9	189.8	-0.1	28.4	25.9	-2.4
Argentina	0.6	0.6	0.1				44.0	43.7	-0.3	2.5	2.3	-0.1
Bolivia	0.0	0.02	0.0				14.1	12.3	-1.8	10.1	7.8	-2.3
Brazil	3.0	3.4	0.4	1.3	1.7	0.4	22.3	22.7	0.4			
Colombia	0.8	0.8	0.0	0.5	0.5	0.0	11.3	10.9	-0.4			
Ecuador	0.5	0.5	0.0	0.3	0.3	0.0	0.3	0.3	0.0			
Guatemala	0.0	0.01	0.0									
Guyana	0.3	0.4	0.1	0.3	0.4	0.1						
Mexico	1.8	1.9	0.1	1	1.1	0.1	31.4	33.1	1.7			
Peru	0.0	0.04	0.0				13.7	14.6	1.0	4.6	4.9	0.3
Trinidad and Tobago	0.1	0.1	0.0	0.1	0.1	0.0	27.0	26.0	-1.0	11.1	10.7	-0.4
Venezuela	0.7	0.8	0.0	0.4	0.6	0.1	23.5	23.9	0.4			
Other LAC	0.1	0.05	0.0	0.1	0	-0.1	2.2	2.2	0.0	0.1	0.2	0.1
Total World	80.9	82	1.1	43.5	43.8	0.3	4134	4143	9.0	1285	1219	-65.4
OPEC	29.6	29	-0.5	20.3	19.7	-0.6	648	657	8.5	102	96	-6.7
Saudi Arabia	10.6	9.7	-0.9	7.4	6.7	-0.7	122	121	-0.7			
Non-OPEC	51.3	52.9	1.6	23.2	24.1	0.9	3486	3486	0.5	1182	1124	-58.7
Russian Federation	10.3	10.3	0.0	4.8	4.6	-0.2	649	613	-35.5	178	124	-53.3
United States	12.0	12.9	0.9	3.6	4.1	0.5	1029	1072	42.9	195	215	20.0

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from the U.S. Energy Information Administration (EIA) and Annual Statistical Bulletin 2024, Organization of the Petroleum Exporting Countries (OPEC).

While the LAC region emerged as one of the important drivers of global crude oil supply during the year, fiscal revenues from oil and gas exploration and production fell sharply. Total revenues reached USD 90.9 billion in 2023, down 22% from USD 115.4 billion in 2022 (Table 3.2). This was largely in line with the movement in benchmark crude oil prices, with declines in Brent and West Texas Intermediate (WTI) of -17% and -16%, respectively.

In relative terms, total revenues averaged 3.9% of GDP in 2023, compared with 4.4% of GDP in 2022. This decline was driven entirely by a reduction in non-tax revenues, while tax revenues remained stable on average. In some cases, this dynamic was accentuated by currency appreciation, such as in Brazil and Mexico, which led to a reduction in revenues as expressed in national currency.

Table 3.2. Latin America and the Caribbean (10 countries): General government fiscal revenues from oil and gas exploration and production, by type of revenue, 2022-2023

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		
	2022	2023	2023/2022 (%)	2022	2023	2023/2022 (p.p of GDP)	2022	2023	2023/2022 (p.p of GDP)	2022	2023	2023/2022 (p.p of GDP)
Argentina	3.4	3.0	-12	0.5	0.5	-0.1	0.12	0.06	-0.1	0.4	0.4	0.0
Bolivia (Plur. State of)	1.7	1.3	-20	3.8	3.0	-0.9	0.1	0.1	0.0	3.7	2.8	-0.9
Brazil	49.9	38.4	-23	2.6	1.8	-0.8	0.71	0.61	-0.1	1.8	1.2	-0.7
Colombia	9.4	12.4	31	2.7	3.4	0.7	0.6	1.2	0.6	2.1	2.2	0.0
Ecuador	11.2	9.1	-19	9.6	7.6	-2.0				9.6	7.6	-2.0
Guatemala	0.1	0.0	-53	0.06	0.03	-0.04	0.02	0.02	-0.004	0.04	0.01	-0.03
Guyana	1.4	1.6	14	9.7	9.4	-0.3				9.7	9.4	-0.3
Mexico	32.2	19.7	-39	2.2	1.1	-1.1	0.04	0.02	-0.01	2.2	1.1	-1.1
Peru	2.9	2.1	-30	1.2	0.8	-0.4	0.4	0.3	-0.1	0.8	0.5	-0.3
Trinidad and Tobago	3.2	3.3	4	11.2	11.7	0.5	7.2	6.7	-0.5	4.0	5.0	1.0
LAC	115.4	90.0	-22	4.4	3.9	-0.4	0.9	0.9	0.0	3.4	3.0	-0.4

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. Revenue-to-GDP ratios for the LAC region correspond to a simple average of the countries included in the sample. Figures may not sum due to rounding.

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.

The relative stability of tax revenues in the region belies a heterogeneity of situations at the country level. The decline in CIT revenues in some countries, such as Brazil and Peru, was driven by reduced annual tax declaration payments (Receita Federal, 2024^[2]; MEF, 2024^[3]). This reflected the large advance tax payments made in 2022, which were based on the record-high annual tax liabilities declared in 2022 for the fiscal year 2021. In an environment of lower prices and weaker profits, these advance payments ended up covering a substantial share of the tax obligations due in 2023, reducing the need for additional payments. Lower benchmark prices for oil and gas also weighed on tax revenues in Trinidad and Tobago, although this was compensated in part by extraordinary revenues from a tax amnesty (MOF, 2023^[4]).

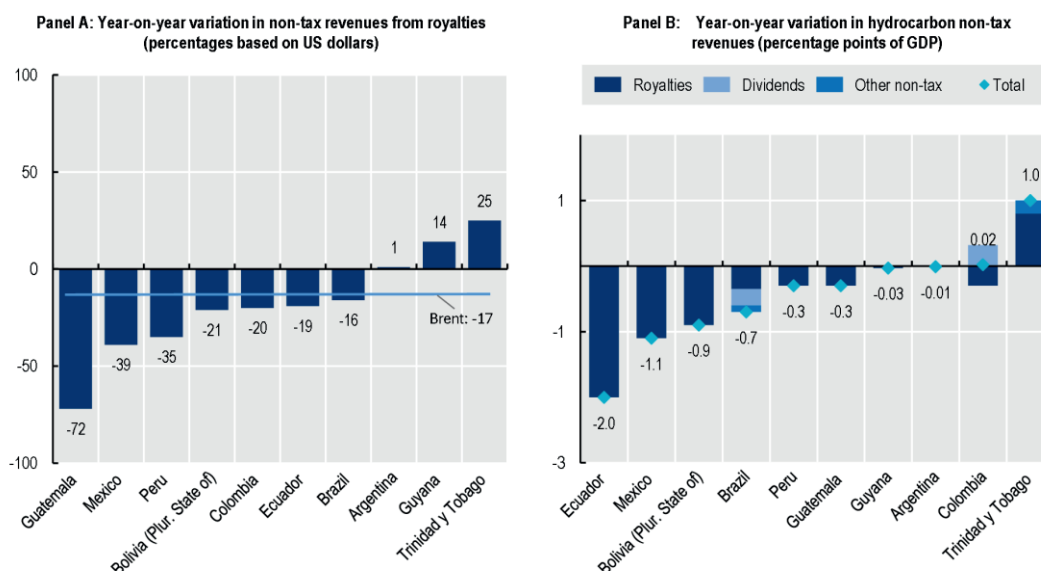
Falling tax revenues in many countries in the LAC region were compensated by a surge in CIT payments in Colombia. The structural tax reform approved in late 2022 introduced significant changes to the CIT for the extractive sector, including a surtax on crude oil and coal extraction firms. This surtax, based on the

price of Brent, includes increments of 0%, 5%, 10% or 15%, which are applied on top of the base rate of 35%. For fiscal year 2023, the surtax was set at 10% for firms operating in the crude oil extraction sector (Ecopetrol, 2024^[5]). The reform also eliminated the deductibility of royalty payments for CIT calculations, a measure that generated an estimated 0.2% of GDP in additional revenues in 2023 (Minhacienda, 2024^[6]). However, in November 2023, the Constitutional Court ruled this provision unconstitutional (Juriscol, 2024^[7]). As a result, firms in the sector will carry forward large tax credits to offset their 2024 annual tax declarations.

Movements in non-tax oil and gas exploration and production revenues were largely driven by fluctuations in royalty payments and other State participations in the commercial value of production. In many countries, these payments declined in line with benchmark crude oil prices (Figure 3.1). However, this was not uniform across countries. In Mexico, the decline was amplified by a 12% appreciation of the peso and fiscal relief measures, which allowed Pemex to defer some payments from October and November to January 2024 (FMPED, 2024^[8]; SHCP, 2024^[9]). In Peru, hydrocarbon royalty payments were strongly impacted by a 44% fall in the average annual unit price for natural gas (Perúpetro, 2024^[10]). In contrast, payments to Guyana's National Resource Fund increased, as rising output more than offset lower prices. Similarly, royalty revenues grew in Trinidad and Tobago, primarily due to payments from profit-sharing contracts for the previous year (MOF, 2023^[4]).

Figure 3.1. Latin America and the Caribbean (10 countries): Year-on-year variation in general government non-tax revenues from oil and gas exploration and production, 2022-2023

Percentage points of GDP and percentages



Note: Data for Mexico correspond to federal government oil revenues; 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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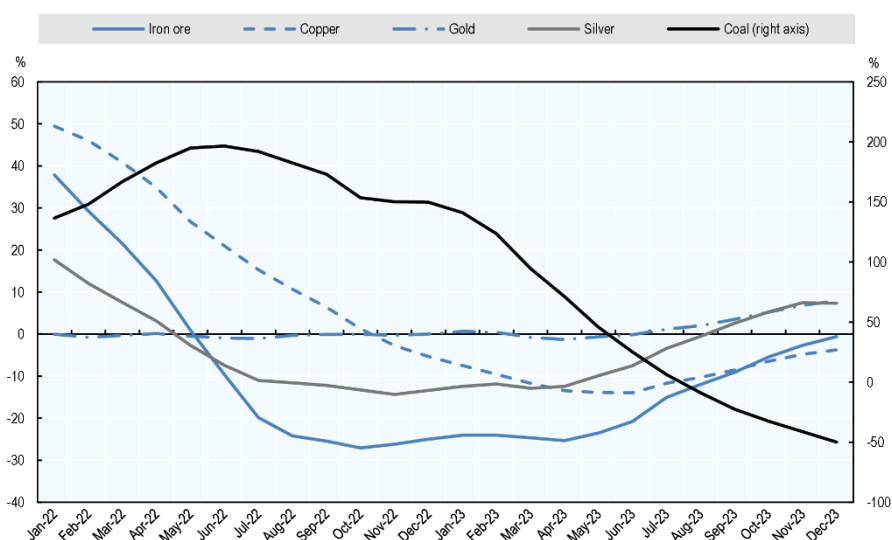
Mining-related fiscal revenues declined in 2023

International prices for minerals and metals were also strongly shaped by global macroeconomic conditions in 2023. Slowing growth and weakening industrial production, particularly in advanced economies, dampened demand. Restrictive monetary policy also served to constrain construction activity. In China, residential construction remained weak, despite policy measures to boost consumer confidence. Steel production, a key driver of iron ore and nickel demand, stagnated with sharp declines in Europe and North America. Meanwhile, thermal coal consumption slumped as benchmark prices for oil and natural gas fell.


Although average prices for many minerals and metals declined over the year, some saw a mid-year inflection (Figure 3.2). Demand for iron ore and copper rebounded in the second half of 2023, partly due to a strong recovery in China's steel production in July and increased output of low-carbon goods such as electric vehicles and renewable energy infrastructure (World Bank, 2023). Precious metal prices also trended higher, reflecting the role that gold plays as a safe haven asset.

Figure 3.2. Year-on-year variation of international spot prices for selected minerals and metals, 2022-2023

Percentages based on 12-month moving average



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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Price dynamics also responded to continued growth in the global supply of minerals and metals. The LAC region, home to several of the world's largest producer countries, contributed to this trend. Copper output rose 3.9%, led by a strong gain in Peru, where production continued to ramp up at Anglo America's Quellavaco mine, which commenced operations in the second half of 2022 (MINEM, 2024_[11]). In contrast, copper production slipped in Chile, led by a 9% decline in output by Codelco, due in part to intense rain in the first half of the year, coupled with lower ore grades and stoppages for maintenance at ore processing facilities (Codelco, 2024_[12]). Production of other key industrial metals also expanded, such as zinc, lead and tin, particularly in Brazil, Peru and the Plurinational State of Bolivia, which are among the world's

leading producers. Iron ore production rose strongly in Brazil and coal output increased in Colombia. Lithium output grew by 15.8% in Chile, as production continued to expand. Growth in production levels of precious metals, particularly gold, varied widely across the region, although overall output fell largely due to declines in Brazil, Mexico and the Plurinational State of Bolivia.

Table 3.3. Latin America and the Caribbean (11 countries): Mine production, by country and product, 2022-2023

Thousands of metric tons and percentages

Metals and minerals	Year and percent change	Production in thousands of metric tons unless otherwise specified											
		LAC-11	Argentina	Bolivia (Plur. State of)	Brazil	Chile	Colombia	Dominican Republic	Ecuador	Jamaica	Mexico	Nicaragua	Peru
Copper	2022	8575		4	298	5330	7	5			486		2445
	2023	8910		4	376	5250	6	10			509		2755
	% change	3.9		7.6	26.4	-1.5	-12.8	80.5			4.7		12.7
Zinc	2022	2368		518	155			5			319		1370
	2023	2449		492	194			11			283		1469
	% change	3.4		-5.2	25.0			97.6			-11.4		7.3
Lead	2022	488		90							143		255
	2023	511		103							134		273
	% change	4.6		14.3							-5.9		7.0
Tin	2022	62		18	16								28
	2023	70		19	25								26
	% change	12.9		5.5	56.2								-7.1
Nickel	2022	135			64		42	29					
	2023	129			72		39	18					
	% change	-4.5			13.0		-7.4	-38.8					
Iron ore	2022	271256			251022		498				6800		12937
	2023	293284			274298		653				5347		12986
	% change	8.1			9.3		31.2				-21.4		0.4
Coal	2022	71401					66768				4633		
	2023	68436					68017				419		
	% change	-4.2					1.9				-91.0		
Bauxite/Alumina	2022	20477			15478					4999			
	2023	22966			15577					7389			
	% change	12.2			0.6					47.8			
Lithium	2022	58	6		3	49							
	2023	71	10		5	57							
	% change	22.8	50.5		86.3	15.8							
Gold (metric tons)	2022	462	35	53	62	31	52	22	15		83	11	97
	2023	457	35	47	55	35	61	18	23		70	13	100
	% change	-1.1	0.0	-12.7	-11.5	14.2	18.5	-20.8	52.9		-16.1	16.2	3.0
Silver (metric tons)	2022	10085	550	1219		1160	36	73			3941	22	3084
	2023	10188	691	1345		1378	52	52			3593	37	3040
	% change	1.0	25.7	10.3		18.8	44.4	-29.1			-8.8	71.5	-1.4

Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of Instituto Nacional de Estadísticas del Estado Plurinacional de Bolivia; Agência Nacional de Mineração do Brasil; Comisión Chilena de Cobre (Cochilco); Agencia Nacional de Minería de Colombia; Oficina Nacional de Estadística de la República Dominicana; Banco Central del Ecuador; Instituto Nacional de Estadística y Geografía de México; Banco Central de Nicaragua, Ministerio de Energía y Minas de Perú; Energy Institute; and, United States Geological Survey, Mineral Commodities Summaries: Lithium, 2024.

Market dynamics significantly impacted mining revenues in the LAC region in 2023. Fiscal revenues from mining totalled USD 24.4 billion, down from USD 29.8 billion in 2022, representing an average of 0.59% of GDP, compared with 0.74% in 2022 (Table 3.4). The decline was primarily due to a sharp drop in tax payments by mining firms. Unlike oil and gas exploration, where fiscal revenues mostly come from non-tax instruments tied to production value, mining revenues rely largely on taxation. This difference reflects the industry's structure: national oil companies dominate oil and gas, while private firms, with few exceptions, lead in mining. Non-tax revenues remained stable as a share of GDP. However, in several countries, higher production volumes offset lower prices, leading to significant year-on-year increases in US dollar terms.

Table 3.4. Latin America and the Caribbean (12 countries): General government revenues from mining, 2022-2023

Billions of US 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		
	2022	2023	2023/2022 (%)	2022	2023	2023/2022 (p.p of GDP)	2022	2023	2023/2022 (p.p of GDP)	2022	2023	2023/2022 (p.p of GDP)
Argentina	0.3	0.2	-20	0.04	0.03	-0.01	0.03	0.02	-0.01	0.01	0.01	0.00
Bolivia (Plur. State of)	0.6	0.4	-22	1.27	0.97	-0.30	0.69	0.44	-0.25	0.58	0.54	-0.04
Brazil	7.5	4.1	-45	0.39	0.19	-0.20	0.29	0.10	-0.19	0.10	0.09	-0.01
Chile	9.8	7.8	-21	3.24	2.32	-0.92	1.78	0.90	-0.88	1.46	1.41	-0.05
Colombia	2.5	5.5	121	0.72	1.50	0.78	0.30	0.91	0.61	0.42	0.59	0.17
Dominican Republic	0.2	0.1	-53	0.15	0.07	-0.09	0.15	0.06	-0.08	0.01	0.00	0.00
Ecuador	0.4	0.4	3	0.33	0.33	0.00	0.17	0.17	0.00	0.16	0.16	0.00
Guatemala	0.0	0.0	-50	0.03	0.01	-0.01	0.02	0.01	-0.01	0.01	0.00	0.00
Jamaica	0.0	0.0	4	0.08	0.07	0.00	0.00	0.00	0.00	0.08	0.07	0.00
Mexico	4.2	3.5	-18	0.29	0.19	-0.10	0.29	0.19	-0.10	0.00	0.00	...
Nicaragua	0.1	0.1	12	0.58	0.57	-0.01	0.42	0.39	-0.02	0.17	0.18	0.01
Peru	4.3	2.4	-45	1.74	0.88	-0.86	1.44	0.66	-0.78	0.31	0.23	-0.08
LAC	29.8	24.4	-18	0.74	0.59	-0.14	0.46	0.32	-0.14	0.27	0.27	0.00

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. 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.

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.

The decline in mining tax revenues, mainly from CIT and other profit-based mining taxes, was evident in most countries. This was driven by lower final payments for the 2022 fiscal year and reduced advance payments for 2023. Since CIT relies on advance payments based on the previous year's tax results, payments made in 2022 – calculated on the basis of the record-high profits of 2021 – largely covered that year's tax liabilities. In some cases, advance payments in 2022 exceeded final tax liabilities, leading to refunds or generating credits in 2023.

As a result, final tax payments in 2023 for the 2022 fiscal year dropped sharply in Brazil, Chile and Peru (Dipres, 2024^[13]; Receita Federal, 2024^[2]; MEF, 2024^[3]). At the same time, the drag on profits, which was caused by falling international prices combined with lower payment coefficients arising from annual declarations filed in 2023 and the rollover of tax credits, resulted in a significant decline in advance tax payments in 2023 (MEF, 2024^[3]). In contrast, CIT revenues surged in Colombia, reflecting changes to the

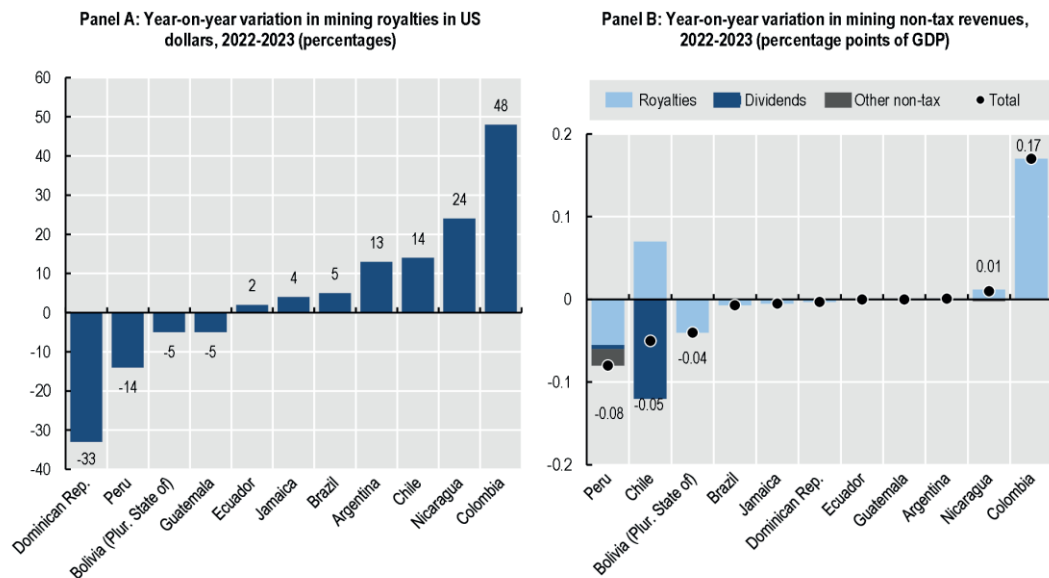
tax code – principally the non-deductibility of royalty payments and the CIT surcharge for firms operating in the sector based on prices – brought about by the structural tax reform approved in 2022.

Growth in mining non-tax revenues in US dollar terms varied significantly across countries, reflecting differences in mineral and metal portfolios as well as fluctuations in production levels. Despite these variations, non-tax revenues remained relatively unchanged as a share of GDP between 2022 and 2023 (Figure 3.3). However, some countries experienced significant shifts.

In Chile, the state-owned copper producer, Codelco, did not distribute dividends to the central government during the year, and revenues from the tax on Codelco's exports declined alongside lower output and production (Dipres, 2024^[13]). This was partially offset by higher property rents from lithium exploitation. In Peru, while production of many metals increased, royalty payments declined in part due to their calculation method; since royalties are based on operating profits, they are highly sensitive to fluctuations in international prices. In contrast, coal royalties surged in Colombia as the price used for their liquidation was based on the high prices registered in 2022.¹

Figure 3.3. Latin America and the Caribbean (11 countries): Year-on-year variation in general government mining non-tax revenues, 2022-2023

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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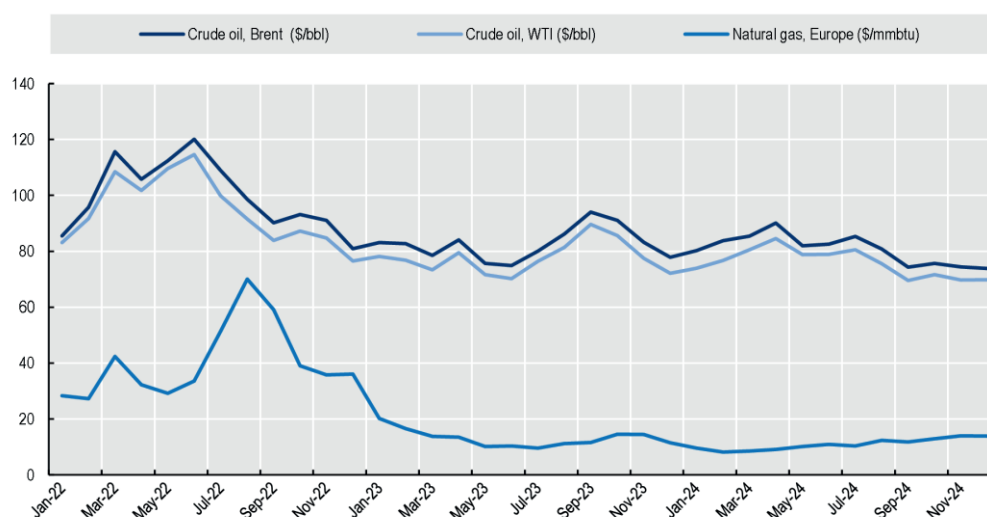
Non-renewable natural resource revenues continued to fall in 2024

In 2024, price volatility in international energy markets was driven by weak economic conditions and ongoing geographical tensions, particularly the ongoing conflict in the Gaza Strip (Figure 3.4). During the year, global economic activity slowed in emerging markets and developing countries, most notably China and India, which put downward pressure on the demand for crude oil. Despite the slowdown in demand, global crude oil markets remained largely balanced due in part to successive extensions – in June,

September, and November – of the voluntary production cuts adopted by some OPEC+ countries in 2023. However, oil output by non-OPEC+ countries continued to increase, particularly in the United States and Guyana, which offset weakening production in Brazil and Mexico (IEA, 2024^[14]). As a result of these trends, Brent and WTI ended the year with modest declines, of 2.3% and 2.8%, respectively. Natural gas prices also retreated during the year, falling by 16% in Europe and 14% in the United States.

Figure 3.4. International spot prices for selected energy commodities, January 2022 – December 2024

US dollars per barrel and US dollars per million BTUs



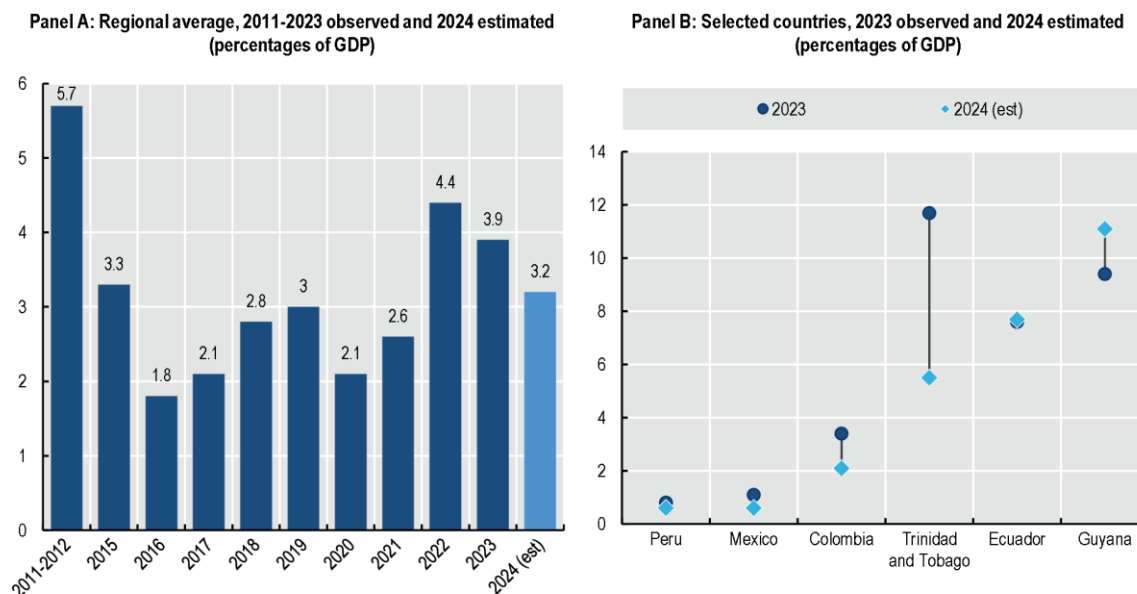
Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on World Bank Commodity Price Data [online] <https://www.worldbank.org/en/research/commodity-markets>.

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Fiscal revenues from oil and gas exploration declined sharply in 2024 despite the modest drop in benchmark prices. The regional average is estimated at 3.2% of GDP, down from 3.9% in 2023 (Figure 3.5). However, this decline was driven largely by developments in a few key countries. In Trinidad and Tobago, hydrocarbon revenues fell markedly due to reduced natural gas output and increased use of capital expenditure deductions in calculating CIT (MOF, 2024^[15]). Changes to the Supplemental Petroleum Tax, aimed at incentivising production from small and mature oilfields, also weighed on revenues. Additionally, a strong base effect stemming from extraordinary revenues generated under a tax amnesty in the previous year amplified the contraction. In Colombia, the drop was driven by lower profits, which were a function of lower sales revenues due to the decline in prices and a significant appreciation of the peso (Ecopetrol, 2024^[5]). In contrast, Guyana continued to see revenue gains as oil output ramped up and a new production facility came online (Bank of Guyana, 2024^[16]).

Figure 3.5. Latin America and the Caribbean (10 countries): General government revenues from oil and gas exploration and production, 2011–2024

Percentage of GDP



Note: 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 to revenues deposited in the Natural Resource Fund. The 10 countries include Argentina, Bolivia (Plurinational State of), Brazil, Colombia, Ecuador, Guatemala, Guyana, Mexico, Peru, and Trinidad and Tobago. Regional average refers to simple average. Figures for 2024 are based on official sources, forecasts and estimates based on the 2024 annual variation in representative products applied to revenues in 2023.

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.

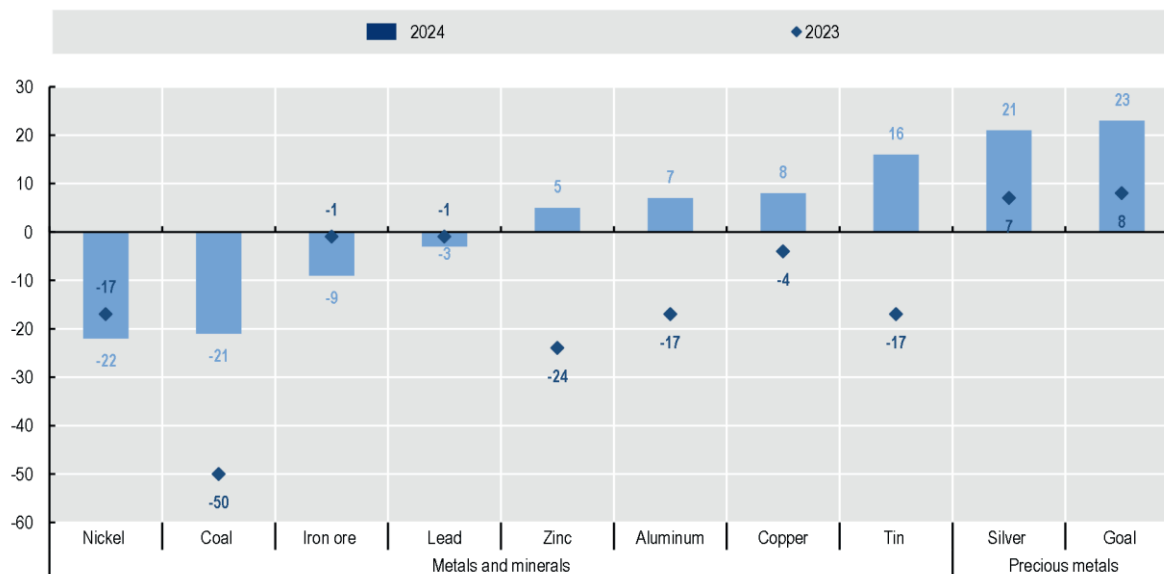
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Markets for industrial minerals and metals strengthened in 2024, despite continued weakness in industrial production across advanced economies and slumping fixed asset investment in China. Prices for copper, tin and zinc rebounded during the year, reflecting a shift in market sentiment and emerging supply-side constraints, notably the disruption associated with the closure of the Cobre Panama mine in late 2023 (Figure 3.6). In addition, a sharp acceleration in China's industrial value-added in April provided further support to prices.

Nonetheless, in the second half of the year, prices for several industrial minerals and metals came under downward pressure, as China's industrial output softened and construction activity remained subdued. In the latter half of the year, authorities in China announced a series of monetary, financial and fiscal measures to stabilise the residential construction sector and tackle local government debt vulnerabilities; however, the impact of these announcements on prices was mixed (World Bank, 2024_[17]). Precious metals extended their gains from 2023, with gold prices rising by 23% amid elevated macroeconomic uncertainty and heightened geopolitical tensions (World Bank, 2024_[18]).

Figure 3.6. Year-on-year variation of international spot prices for selected minerals and metals, 2023-2024

Percentage



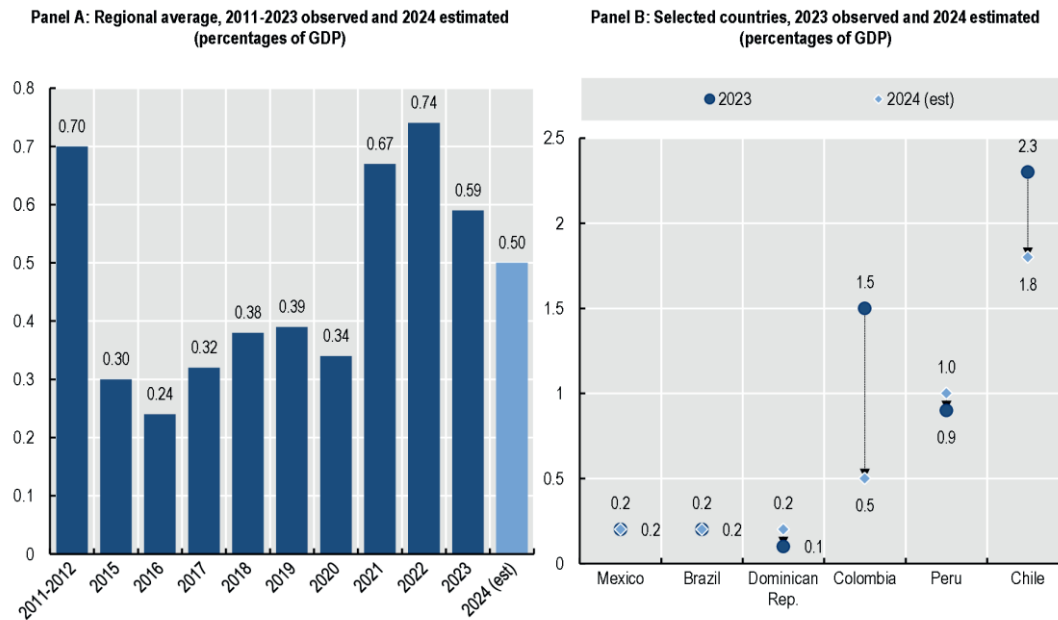
Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on World Bank Commodity Price Data [online] <https://www.worldbank.org/en/research/commodity-markets>.

StatLink  <https://stat.link/a7pb4t>

Mining revenues in the region are projected to have declined in 2024 driven by steep contractions in a few key countries, despite price dynamics in global markets. On average, mining revenues are estimated at 0.5% of GDP, down from 0.59% in 2023 (Figure 3.7). In Chile, the decrease was primarily due to a sharp fall in property rents from lithium contracts (-0.8 percentage points of GDP), partially offset by proceeds from the new mining royalty law (Law No. 21.590) (Dipres, 2024^[13]). This legislation replaced the special mining tax with a new framework that includes a profit-based tax (ranging from 8% to 26%) and a 1% ad-valorem royalty on sales. In Colombia, the downturn in revenues was driven by reduced CIT receipts and lower royalty payments. A ruling by the Constitutional Court found that the non-deductibility of royalty payments for CIT purposes was unconstitutional. This decision had a significant fiscal impact, as coal royalty payments had reached a record high in 2023. As a result, exceptionally large tax credits were generated and used to offset CIT liabilities in 2024. At the same time, royalty payments themselves dropped sharply in 2024, as their calculation was based on 2023 prices, which had declined markedly from the 2022 peak.

Figure 3.7. Latin America and the Caribbean (12 countries): General government fiscal revenues from mining, 2011-2024

Percentage of GDP



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. The 12 countries include Argentina, Bolivia (Plurinational State of), Brazil, Chile, Colombia, Dominican Republic, Ecuador, Guatemala, Jamaica, Mexico, Nicaragua and Peru. Regional average refers to simple averages. Figures for 2024 are based on official sources, forecasts and estimates based on the 2024 annual variation in representative products applied to revenues in 2023.

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.

StatLink  <https://stat.link/70n3sy>

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Note

¹ Royalties are liquidated based on a price that is updated quarterly by the National Mining Agency. The legislation establishes that the price is calculated on the basis of information available for the prior six-month period, with a three-month lag. For example, the price for the liquidation of royalties in the first quarter of 2023 was based on price data for the period April-September 2022. See Resolution 887 of 2014 for additional information [online] <https://www.suin-juriscol.gov.co/viewDocument.asp?id=4007662>.

4 Tax levels and tax structures, 1990-2023

In all of the following tables a (..) indicates not available. The main series in this volume cover the years 1990 to 2023.

Figures referring to 1991-99, 2001-04, 2006-09, 2011-17 in Tables 4.1 to 4.2 and Tables 4.15 to 4.17, figures relating to 1991-99, 2001-09 and 2011-21 in Tables 4.5 to 4.10 and figures relating to 1990-94, 1996-99 and 2001-22 in Tables 4.11 to 4.13 have been omitted because of lack of space. Complete series are, however, available online at <https://oe.cd/globalrevstats> and in the database OECD (2025), “Revenue Statistics in Latin America and the Caribbean: Comparative tables”, *OECD Tax Statistics*, <http://data-explorer.oecd.org/s/e1>.

Table 4.1. Total tax revenue as % of GDP, 1990-2023

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Antigua and Barbuda ¹	..	11.0	13.8	18.8	18.3	17.6	19.2	18.6	18.1	17.9
Argentina	13.3	19.2	24.5	29.1	28.5	28.5	29.7	29.1	29.6	27.8
Bahamas ¹	9.7	12.2	11.2	12.7	17.0	19.2	18.2	18.3	19.6	19.9
Barbados	24.5	28.6	28.3	26.4	30.3	29.2	31.0	28.7	29.0	28.1
Belize ¹	16.4	14.6	16.9	21.0	24.4	25.0	21.8	22.3	23.1	24.0
Bolivia	6.5	17.6	20.0	22.9	25.0	24.7	22.2	22.6	23.7	23.9
Brazil	27.8	29.4	32.7	31.8	32.0	31.9	30.5	32.1	32.5	32.0
Chile	16.8	18.7	20.8	19.7	21.3	21.0	19.3	22.3	23.8	20.6
Colombia	11.3	15.7	18.3	18.1	19.3	19.7	18.8	19.2	19.7	22.2
Costa Rica	22.4	21.1	21.8	22.1	23.2	23.4	22.6	24.8	25.2	24.9
Cuba ²	31.9	37.2	41.1	37.2	42.3	42.1	37.5	17.7	18.3	17.0
Dominican Republic	8.3	12.1	13.8	12.2	13.1	13.4	12.5	14.5	13.9	14.3
Ecuador ¹	7.1	11.6	13.8	16.8	21.1	19.9	18.7	19.4	20.9	20.6
El Salvador	11.3	14.2	17.0	18.7	21.3	21.0	21.7	23.1	23.3	22.8
Guatemala	7.9	11.7	13.1	12.5	13.2	13.0	12.4	14.1	14.3	14.0
Guyana	15.2	15.7	17.6	16.0	22.2	23.2	21.3	16.8	10.6	11.6
Honduras	12.4	17.2	17.9	18.2	21.9	21.6	19.6	21.5	21.6	21.0
Jamaica	20.3	22.2	23.3	24.9	27.4	28.4	27.9	26.5	27.9	29.0
Mexico	11.5	10.9	10.9	12.3	15.7	15.9	17.2	16.7	16.8	17.7
Nicaragua ¹	..	14.3	17.4	19.3	23.2	25.5	25.4	27.0	27.8	27.5
Panama ¹	16.6	15.5	13.6	16.3	13.5	12.6	12.0	11.7	11.9	11.9
Paraguay	8.5	11.6	10.7	12.1	13.9	13.9	13.5	13.9	14.6	14.5
Peru	11.3	15.1	16.4	17.5	16.3	16.5	15.2	18.0	19.1	17.0
Saint Lucia ¹	..	19.3	19.4	20.6	20.7	20.9	21.5	19.5	20.0	20.8
Trinidad and Tobago	23.3	21.9	28.3	28.7	22.2	23.7	21.5	21.8	24.8	24.2
Uruguay	18.3	21.3	22.9	24.2	26.6	26.1	26.6	25.9	27.0	27.4
Venezuela ³	21.2	13.5	15.9	11.8	..	..	..	..	..	..
<i>Unweighted average</i>										
LAC⁴	14.6	16.9	18.6	19.7	21.3	21.4	20.8	21.0	21.4	21.3
OECD⁵	30.9	32.9	32.6	31.5	33.5	33.4	33.5	34.1	34.0	33.9

.. 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 2019-2023), the Bahamas (social security contributions for 2022 and 2023), Belize (social security contributions for 2023), Ecuador (local tax revenues for 2021-2023), Nicaragua (local tax revenues for 2022 and 2023), Panama (local tax revenues for 2023) and Saint Lucia (social security contributions for 2021-2023). See the corresponding country tables for more information.
2. Figures in and after 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 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) 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 2023 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2022.

Table 4.2. Total tax revenue in millions of USD at market exchange rates, 1990-2023

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Antigua and Barbuda ¹	..	99	158	244	305	304	271	298	338	358
Argentina	20 952	61 084	48 885	123 456	149 532	127 342	114 586	141 578	186 901	179 720
Bahamas ¹	505	965	1 060	1 277	2 120	2 486	2 076	1 869	2 437	2 789
Barbados	513	946	1 225	1 368	1 717	1 721	1 491	1 621	1 866	1 927
Belize ¹	89	159	247	370	565	577	467	564	667	752
Bolivia	317	1 478	1 910	4 527	10 136	10 173	8 176	9 213	10 498	10 848
Brazil	133077	192 661	291 345	701 456	613 148	598 172	449 511	536 248	635 124	695 635
Chile	5 828 792	14 644 516	25 484 269	42 754 388	62 866 294	58 366 571	48 974 473	70 443 317	72 026 127	69 168 776
Colombia	5 135 638	14 655 089	26 585 044	51 845 953	64 383 955	63 612 601	50 751 330	61 135 660	67 863 992	80 860 660
Costa Rica	1 285 347	3 173 773	4 363 692	8 334 202	14 454 745	15 079 119	14 080 212	16 139 676	17 439 874	21 564 689
Cuba ²	6 870	11 367	17 528	23 949	42 307	43 504	40 263	4 022	2 578	2 005
Dominican Republic	664	2 951	4 946	6 600	11 237	11 935	9 854	13 683	15 878	17 403
Ecuador ¹	1078	2 125	5 724	11 693	22 656	21 501	18 543	20 647	24 070	24 472
El Salvador	543	1 669	2 497	3 447	5 545	5 640	5 404	6 716	7 438	7 761
Guatemala	593	2 129	3 560	5 153	9 643	10 018	9 652	12 166	13 677	14 634
Guyana	104	234	302	549	1 061	1 200	1 168	1 355	1 556	1 961
Honduras	515	1 219	1 736	2 867	5 239	5 349	4 543	5 999	6 743	7 186
Jamaica	1 027	1 998	2 617	3 286	4 338	4 514	3 842	4 093	4 982	5 671
Mexico	36 267 087	81 139 131	99 696 558	135 821 608	197 350 868	207 419 542	193 092 009	219 626 575	245 850 458	317 512 349
Nicaragua ¹	..	733	1 097	1 693	3 025	3 244	3 223	3 824	4 353	4 900
Panama ¹	948	1 942	2 257	4 793	9 107	8 782	6 866	7 862	9 141	9 960
Paraguay	494	1 029	1 146	3 286	5 575	5 289	4 791	5 535	6 109	6 238
Peru	3198	7 604	12 181	26 116	37 063	38 502	31 417	40 737	46 618	45 309
Saint Lucia ¹	..	178	227	307	429	437	342	387	472	512
Trinidad and Tobago	1 158	1 746	4 414	6 261	5 449	5 686	4 630	5 142	7 098	6 919
Uruguay	2 051	5 303	4 351	10 618	17 404	16 273	14 288	15 725	18 951	21 173
Venezuela ³	10 259	12 758	23 076	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 2019-2023), the Bahamas (social security contributions for 2022 and 2023), Belize (social security contributions for 2023), Ecuador (local tax revenues for 2021-2023), Nicaragua (local tax revenues for 2022 and 2023), Panama (local tax revenues for 2023) and Saint Lucia (social security contributions for 2021-2023). See the corresponding country tables for more information.
2. Figures in 2021 and thereafter 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.

Table 4.3. Tax revenue of main headings as % of GDP, 2023

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda ¹	2.0	3.2	0.0	1.2	11.4	0.0
Argentina	4.6	5.1	0.0	2.8	15.2	0.1
Bahamas ¹	0.0	2.2	0.0	2.0	15.7	0.0
Barbados	8.1	4.7	0.0	1.7	13.6	0.0
Belize ¹	5.6	2.6	0.0	1.2	14.6	0.0
Bolivia	2.9	5.7	0.0	0.2	12.3	2.7
Brazil	8.7	8.1	0.6	1.5	13.0	0.1
Chile	7.2	1.2	0.0	1.3	11.2	-0.3
Colombia	8.9	1.6	0.3	1.6	8.8	1.0
Costa Rica	5.3	8.9	1.5	0.5	8.3	0.5
Cuba	8.0	3.4	0.8	0.0	2.5	2.3
Dominican Republic	5.0	0.1	0.1	0.7	8.5	0.0
Ecuador ¹	4.8	5.1	0.0	0.6	10.1	-0.0
El Salvador	8.3	2.6	0.1	0.2	11.3	0.3
Guatemala	3.5	2.2	0.2	0.1	7.3	0.9
Guyana	6.1	1.0	0.0	0.2	4.2	0.1
Honduras	5.7	3.1	0.2	0.7	10.7	0.7
Jamaica	9.2	1.8	1.6	0.7	15.7	0.1
Mexico	7.9	2.4	0.5	0.3	6.2	0.4
Nicaragua ¹	9.0	5.9	0.0	0.3	11.9	0.3
Panama ¹	4.0	4.2	0.2	0.3	3.2	0.0
Paraguay	2.6	4.1	0.0	0.2	7.5	0.1
Peru	6.2	1.9	0.0	0.9	7.6	0.4
Saint Lucia ¹	4.6	2.4	0.0	0.5	13.2	0.0
Trinidad and Tobago	15.4	2.5	0.0	0.2	6.2	0.0
Uruguay	7.2	7.3	0.0	2.1	10.6	0.2
Venezuela ²	..	..	..	..	..	..
<i>Unweighted average</i>						
LAC³	6.2	3.6	0.2	0.8	10.0	0.4
OECD⁴	12.3	8.7	0.5	1.8	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 2019-2023), the Bahamas (social security contributions for 2022 and 2023), Belize (social security contributions for 2023), Ecuador (local tax revenues for 2021-2023), Nicaragua (local tax revenues for 2022 and 2023), Panama (local tax revenues for 2023) and Saint Lucia (social security contributions for 2021-2023). See the corresponding country tables for more information.
2. Data for 2018 and subsequent years are not available.
3. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) 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 2022 are used as data for 2023 were not available at the time of publication.

Table 4.4. Tax revenue of main headings as % of total tax revenue, 2023

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda ¹	11.0	18.1	0.0	6.9	64.0	0.0
Argentina	16.5	18.2	0.0	10.0	54.8	0.5
Bahamas ¹	0.0	11.3	0.0	9.9	78.8	0.0
Barbados	28.7	16.8	0.0	6.1	48.3	0.0
Belize ¹	23.2	10.9	0.0	4.8	61.1	0.0
Bolivia	12.1	24.1	0.0	0.8	51.6	11.5
Brazil	27.1	25.2	1.8	4.8	40.7	0.4
Chile	35.2	5.6	0.0	6.5	54.2	-1.5
Colombia	40.1	7.3	1.4	7.4	39.5	4.3
Costa Rica	21.2	35.7	5.9	1.9	33.4	1.9
Cuba	47.2	19.8	4.5	0.0	14.7	13.7
Dominican Republic	34.9	0.4	0.5	5.1	59.2	0.0
Ecuador ¹	23.3	24.7	0.0	3.0	48.9	-0.0
El Salvador	36.2	11.4	0.6	0.8	49.7	1.4
Guatemala	24.8	15.4	1.1	0.7	51.8	6.3
Guyana	52.3	8.8	0.0	1.9	36.5	0.5
Honduras	27.2	14.6	0.8	3.1	51.0	3.3
Jamaica	31.7	6.2	5.4	2.3	54.1	0.3
Mexico	44.6	13.5	3.0	1.7	35.2	2.0
Nicaragua ¹	32.9	21.5	0.0	1.2	43.5	0.9
Panama ¹	33.7	35.0	2.0	2.5	26.5	0.3
Paraguay	18.0	28.4	0.0	1.3	51.7	0.6
Peru	36.3	11.1	0.1	5.4	45.0	2.1
Saint Lucia ¹	22.2	11.5	0.0	2.6	63.8	0.0
Trinidad and Tobago	63.5	10.3	0.0	0.6	25.6	0.0
Uruguay	26.4	26.6	0.0	7.8	38.5	0.7
Venezuela ²	..	..	..	..	..	..
<i>Unweighted average</i>						
LAC³	29.6	16.6	1.0	3.8	47.0	1.9
OECD⁴	36.5	24.8	1.3	5.3	31.5	0.6

.. 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. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2023), the Bahamas (social security contributions for 2022 and 2023), Belize (social security contributions for 2023), Ecuador (local tax revenues for 2021-2023), Nicaragua (local tax revenues for 2022 and 2023), Panama (local tax revenues for 2023) and Saint Lucia (social security contributions for 2021-2023). See the corresponding country tables for more information.
2. Data for 2018 and subsequent years are not available.
3. Represents the group of 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) 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 2022 are used as data for 2023 were not available at the time of publication.

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	2022	2023	1990	2000	2010	2022	2023
Antigua and Barbuda	..	1.5	2.6	1.4	2.0	..	14.0	14.0	7.8	11.0
Argentina	0.7	3.6	4.7	5.7	4.6	5.3	18.5	16.2	19.4	16.5
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	6.0	9.0	7.4	8.6	8.1	24.3	31.7	28.0	29.8	28.7
Belize	3.4	3.5	7.1	5.3	5.6	20.9	23.9	33.6	23.1	23.2
Bolivia	0.4	2.3	4.6	3.4	2.9	6.7	13.2	20.0	14.4	12.1
Brazil	5.1	5.7	6.7	9.0	8.7	18.3	19.5	21.0	27.7	27.1
Chile	3.9	4.4	7.5	10.4	7.2	23.2	23.3	38.2	43.7	35.2
Colombia	3.4	3.6	4.8	6.5	8.9	29.9	23.2	26.6	33.2	40.1
Costa Rica	2.3	2.8	3.8	5.4	5.3	10.0	13.2	17.1	21.5	21.2
Cuba ¹	0.1	6.0	5.6	8.6	8.0	0.2	16.1	15.0	46.8	47.2
Dominican Republic	2.1	2.7	2.7	4.4	5.0	25.7	22.0	21.7	31.6	34.9
Ecuador	0.9	1.5	4.2	4.6	4.8	12.9	12.6	25.0	22.1	23.3
El Salvador	2.0	3.6	5.4	8.5	8.3	17.6	25.7	28.9	36.4	36.2
Guatemala	1.5	2.3	2.3	3.5	3.5	19.2	19.9	18.6	24.2	24.8
Guyana	5.1	5.9	5.7	5.4	6.1	33.5	37.8	35.4	50.8	52.3
Honduras	2.5	2.7	4.4	6.3	5.7	20.3	15.9	24.3	29.1	27.2
Jamaica	9.5	9.0	9.2	7.5	9.2	47.0	40.4	36.9	26.9	31.7
Mexico	3.9	3.9	4.9	7.7	7.9	34.0	36.0	39.8	46.1	44.6
Nicaragua	..	1.8	4.5	9.0	9.0	..	12.3	23.1	32.5	32.9
Panama	3.8	3.9	4.5	3.7	4.0	22.9	25.0	27.5	30.7	33.7
Paraguay	1.0	1.5	1.6	3.0	2.6	12.1	13.1	13.4	20.6	18.0
Peru	0.7	2.9	6.1	7.4	6.2	6.2	19.1	34.6	38.7	36.3
Saint Lucia	..	5.5	5.6	4.4	4.6	..	28.6	27.1	22.2	22.2
Trinidad and Tobago	12.3	12.4	19.6	16.9	15.4	52.7	56.8	68.5	68.1	63.5
Uruguay	0.9	2.9	4.8	7.2	7.2	4.7	13.6	20.0	26.6	26.4
Venezuela ²	17.7	5.8	3.6	..	..	83.7	43.2	30.7	..	..
<i>Unweighted average</i>										
LAC ³	3.2	4.0	5.4	6.3	6.2	20.3	22.4	26.4	29.8	29.6
OECD ⁴	11.5	11.4	10.2	12.3	..	36.2	33.9	32.2	36.5	..

.. 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. Figures in 2021 and thereafter 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 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) 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.

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	2022	2023	1990	2000	2010	2022	2023
Antigua and Barbuda ¹	..	..	2.4	3.2	3.2	..	..	12.6	17.5	18.1
Argentina	3.4	3.0	6.2	5.2	5.1	25.3	15.8	21.2	17.7	18.2
Bahamas ¹	1.3	1.5	1.7	2.2	2.2	13.2	11.9	13.1	11.4	11.3
Barbados	3.2	4.5	5.5	4.8	4.7	13.1	15.6	20.6	16.6	16.8
Belize ¹	0.9	0.8	1.7	2.5	2.6	5.7	5.8	8.2	10.8	10.9
Bolivia	0.0	1.3	3.8	5.7	5.7	0.0	7.3	16.7	24.1	24.1
Brazil	6.8	7.0	8.1	7.9	8.1	24.3	23.7	25.6	24.3	25.2
Chile	1.5	1.4	1.3	1.0	1.2	9.0	7.3	6.8	4.1	5.6
Colombia	0.9	2.6	2.1	1.6	1.6	7.9	16.3	11.7	8.3	7.3
Costa Rica	6.5	6.4	7.3	8.8	8.9	28.9	30.4	33.1	34.8	35.7
Cuba ²	3.5	3.9	4.6	2.6	3.4	11.0	10.4	12.4	14.4	19.8
Dominican Republic	0.1	0.1	0.1	0.1	0.1	0.8	1.0	0.8	0.6	0.4
Ecuador	1.6	1.2	3.7	5.0	5.1	22.5	10.7	21.7	24.0	24.7
El Salvador	2.2	2.8	2.5	2.6	2.6	19.2	19.5	13.6	11.2	11.4
Guatemala	1.3	1.8	1.9	2.1	2.2	16.5	15.5	15.2	14.7	15.4
Guyana	0.6	1.8	1.4	1.0	1.0	3.6	11.4	9.0	9.7	8.8
Honduras	1.0	1.6	2.9	3.3	3.1	8.5	9.4	15.9	15.2	14.6
Jamaica	..	..	0.7	1.5	1.8	..	..	2.9	5.5	6.2
Mexico	1.9	2.0	2.0	2.3	2.4	16.8	18.0	16.2	13.8	13.5
Nicaragua	..	2.6	4.3	6.3	5.9	..	18.0	22.4	22.8	21.5
Panama	5.7	5.9	5.5	4.3	4.2	34.2	38.2	33.7	36.2	35.0
Paraguay	0.4	3.0	2.8	4.0	4.1	4.8	25.6	22.7	27.7	28.4
Peru	0.9	1.8	1.9	1.9	1.9	8.3	12.0	10.7	10.0	11.1
Saint Lucia ¹	..	1.9	2.3	2.4	2.4	..	10.0	11.1	11.9	11.5
Trinidad and Tobago	0.9	1.4	1.9	2.3	2.5	3.7	6.4	6.7	9.4	10.3
Uruguay ³	5.5	5.9	5.6	6.8	7.3	29.9	27.5	23.4	25.2	26.6
Venezuela ⁴	1.0	0.7	1.0	..	..	4.9	5.4	8.1	..	..
<i>Unweighted average</i>										
LAC ⁵	2.2	2.7	3.2	3.5	3.6	14.1	15.5	15.8	16.2	16.6
OECD ⁶	7.1	8.4	8.6	8.7	..	21.8	24.9	26.6	24.8	..

.. 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 (2019-2023), the Bahamas (2022 and 2023), Belize (2023) and Saint Lucia (2021-2023).
2. Figures in 2021 and thereafter 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 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) 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.

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	2022	2023	1990	2000	2010	2022	2023
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	0.6	1.6	1.5	1.7	1.7	1.8
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	0.3	0.3	0.0	4.2	4.1	1.5	1.4
Costa Rica	1.4	1.3	1.3	1.4	1.5	6.4	6.3	5.9	5.7	5.9
Cuba ¹	0.0	3.2	6.9	1.0	0.8	0.0	8.5	18.4	5.4	4.5
Dominican Republic	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.6	0.5	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	0.6	0.6
Guatemala	0.0	0.0	0.1	0.2	0.2	0.0	0.0	1.1	1.1	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	0.7	0.8
Jamaica	0.8	1.0	1.1	1.4	1.6	3.9	4.4	4.5	5.0	5.4
Mexico	0.2	0.2	0.3	0.5	0.5	1.8	1.5	2.2	2.9	3.0
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	2.0
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	4.3	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	..	..
<i>Unweighted average</i>										
LAC³	0.1	0.2	0.2	0.2	0.2	0.6	1.0	0.9	1.0	1.0
OECD⁴	0.4	0.4	0.4	0.5	..	1.2	1.2	1.2	1.3	..

.. 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 and thereafter 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 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) 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.

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	2022	2023	1990	2000	2010	2022	2023
Antigua and Barbuda	..	0.5	1.4	1.9	1.2	..	4.9	7.5	10.6	6.9
Argentina	1.5	1.2	2.6	2.9	2.8	11.4	6.3	9.0	9.8	10.0
Bahamas	1.1	2.6	2.7	1.9	2.0	11.2	21.6	21.1	9.9	9.9
Barbados	3.5	1.6	1.3	1.9	1.7	14.4	5.7	4.8	6.4	6.1
Belize	3.2	0.6	0.6	1.0	1.2	19.2	4.2	3.1	4.3	4.8
Bolivia	0.0	0.0	0.3	0.3	0.2	0.1	0.0	1.2	1.1	0.8
Brazil	1.6	2.0	1.4	1.5	1.5	5.9	6.7	4.3	4.8	4.8
Chile	1.0	1.3	0.8	1.3	1.3	6.2	7.0	4.0	5.5	6.5
Colombia	0.2	1.0	1.6	1.5	1.6	2.2	6.6	8.7	7.8	7.4
Costa Rica	0.3	0.2	0.3	0.5	0.5	1.3	0.9	1.5	2.0	1.9
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	0.7	0.7	1.2	1.3	5.1	5.2	5.1
Ecuador	0.1	0.1	0.2	0.9	0.6	1.5	0.8	1.4	4.1	3.0
El Salvador	0.5	0.1	0.1	0.2	0.2	4.8	0.7	0.6	0.8	0.8
Guatemala	0.4	0.2	0.4	0.2	0.1	5.6	2.1	2.9	1.5	0.7
Guyana	0.2	0.3	0.3	0.2	0.2	1.0	1.6	1.8	2.0	1.9
Honduras	0.1	0.2	0.3	0.6	0.7	0.7	1.5	1.8	2.9	3.1
Jamaica	2.5	1.1	0.9	0.8	0.7	12.5	4.9	3.5	2.7	2.3
Mexico	0.2	0.2	0.3	0.4	0.3	1.9	1.8	2.3	2.1	1.7
Nicaragua	..	0.0	0.2	0.3	0.3	..	0.1	1.2	1.2	1.2
Panama	0.6	0.3	0.5	0.3	0.3	3.4	2.2	2.9	2.3	2.5
Paraguay	0.2	0.2	0.2	0.2	0.2	2.8	2.0	1.8	1.3	1.3
Peru	1.9	0.2	0.9	0.9	0.9	16.4	1.2	5.2	4.7	5.4
Saint Lucia	..	0.4	0.5	0.6	0.5	..	2.2	2.3	2.8	2.6
Trinidad and Tobago	0.4	0.3	0.1	0.2	0.2	1.8	1.6	0.5	0.7	0.6
Uruguay	1.6	1.8	2.2	2.1	2.1	8.9	8.6	8.9	7.7	7.8
Venezuela ¹	0.1	0.5	0.0	..	..	0.3	3.7	0.2	..	..
<i>Unweighted average</i>										
LAC²	1.0	0.7	0.8	0.9	0.8	6.1	3.9	4.3	4.0	3.8
OECD³	1.7	1.7	1.6	1.8	..	5.5	5.3	5.4	5.3	..

.. 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 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) 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.

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	2022	2023	1990	2000	2010	2022	2023
Antigua and Barbuda	..	8.9	12.4	11.6	11.4	..	81.1	65.9	64.1	64.0
Argentina	7.3	10.9	15.2	15.5	15.2	55.2	56.5	52.4	52.6	54.8
Bahamas	7.4	7.9	7.8	15.4	15.7	76.4	64.3	61.1	78.7	78.8
Barbados	11.8	13.4	12.3	13.7	13.6	48.2	47.0	46.6	47.2	48.3
Belize	8.9	9.6	11.6	14.3	14.6	54.1	66.1	55.2	61.8	61.1
Bolivia	5.9	12.8	12.9	12.1	12.3	90.2	72.7	56.4	51.1	51.6
Brazil	13.5	14.1	15.0	13.5	13.0	48.7	48.0	47.3	41.5	40.7
Chile	10.6	11.9	10.1	11.4	11.2	62.9	63.8	51.3	47.8	54.2
Colombia	6.1	7.3	8.2	8.8	8.8	53.8	46.3	45.1	44.8	39.5
Costa Rica	10.2	9.9	8.9	8.2	8.3	45.5	46.7	40.3	32.6	33.4
Cuba ¹	27.7	22.0	19.1	2.0	2.5	86.9	59.2	51.3	10.9	14.7
Dominican Republic	5.8	9.1	8.8	8.7	8.5	69.8	74.7	71.9	62.1	59.2
Ecuador	4.5	8.8	8.7	10.4	10.1	63.0	75.7	51.9	49.8	48.9
El Salvador	5.4	7.7	10.2	11.5	11.3	47.7	54.1	54.5	49.5	49.7
Guatemala	4.6	7.3	7.0	7.6	7.3	58.7	62.4	56.0	52.8	51.8
Guyana	6.4	7.6	8.5	3.9	4.2	42.0	48.6	53.0	36.9	36.5
Honduras	8.2	11.7	9.7	10.5	10.7	66.2	68.0	53.1	48.5	51.0
Jamaica	7.4	11.1	13.0	16.6	15.7	36.4	50.1	52.1	59.5	54.1
Mexico	5.1	4.6	4.7	5.5	6.2	44.0	41.7	38.0	32.8	35.2
Nicaragua	..	8.6	10.1	11.9	11.9	..	60.0	52.4	42.7	43.5
Panama	6.1	4.9	5.5	3.5	3.2	36.8	31.3	33.9	29.0	26.5
Paraguay	6.1	6.7	7.3	7.3	7.5	72.1	58.0	60.5	49.9	51.7
Peru	7.6	9.1	8.4	8.5	7.6	67.7	60.5	47.9	44.5	45.0
Saint Lucia	..	11.4	12.3	12.6	13.2	..	59.1	59.5	63.0	63.8
Trinidad and Tobago	9.7	7.7	7.0	5.4	6.2	41.7	35.2	24.3	21.7	25.6
Uruguay	10.4	10.7	11.4	10.8	10.6	56.6	50.1	47.1	39.9	38.5
Venezuela ²	2.4	6.4	7.2	..	..	11.1	47.7	61.1	..	..
<i>Unweighted average</i>										
LAC³	7.7	9.3	9.9	10.0	10.0	56.3	56.9	51.1	46.8	47.0
OECD⁴	9.9	10.8	10.5	10.6	..	33.7	33.9	34.0	31.5	..

.. 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. Figures in 2021 and thereafter 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 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) 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.

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	2022	2023	1990	2000	2010	2022	2023
Antigua and Barbuda	..	..	5.1	6.0	6.0	..	..	27.2	33.4	33.3
Argentina	2.1	6.0	7.0	7.1	7.7	15.6	31.1	24.1	23.9	27.8
Bahamas	0.0	0.0	0.0	9.2	8.9	0.0	0.0	0.0	46.6	44.9
Barbados	0.0	7.4	7.4	7.9	8.0	0.0	26.0	28.1	27.4	28.4
Belize	0.0	0.0	5.7	6.6	6.7	0.0	0.0	26.9	28.6	28.0
Bolivia	2.8	5.7	7.4	7.2	7.4	43.0	32.2	32.5	30.6	31.1
Brazil	8.0	6.9	6.9	6.8	6.5	28.7	23.3	21.7	21.0	20.2
Chile	6.3	7.8	7.6	9.3	8.6	37.4	41.8	38.5	39.0	41.6
Colombia	2.6	4.3	5.3	6.2	6.1	22.6	27.6	29.3	31.8	27.3
Costa Rica	4.1	4.8	4.6	4.9	4.9	18.1	22.8	21.0	19.4	19.5
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	5.0	4.9	15.1	20.8	33.5	35.6	34.5
Ecuador	2.0	5.0	5.4	6.8	6.8	28.0	43.5	32.1	32.6	33.1
El Salvador	0.0	6.1	7.8	9.2	9.0	0.0	42.8	41.6	39.6	39.6
Guatemala	2.3	4.4	5.1	5.9	5.6	28.8	37.9	40.9	41.0	39.9
Guyana	0.0	0.0	3.9	1.9	2.0	0.0	0.0	24.2	17.5	17.6
Honduras	2.0	4.8	5.4	7.3	7.6	16.2	28.1	29.4	33.7	36.3
Jamaica	0.8	5.7	7.1	9.0	8.8	3.8	25.5	28.7	32.1	30.2
Mexico	3.0	2.7	3.6	4.1	4.3	26.1	24.7	29.4	24.7	24.2
Nicaragua	..	4.5	5.5	6.8	7.0	..	31.5	28.6	24.4	25.5
Panama	1.4	0.6	2.6	1.9	1.7	8.5	3.6	16.0	15.6	14.4
Paraguay	0.0	3.7	4.6	5.2	5.4	0.0	32.1	38.3	35.5	37.5
Peru	2.1	5.5	6.9	7.3	6.5	18.2	36.4	39.4	38.3	38.4
Saint Lucia	..	0.0	0.0	6.0	6.1	..	0.0	0.0	30.0	29.2
Trinidad and Tobago	4.4	3.8	4.4	2.6	3.4	18.8	17.3	15.2	10.6	14.2
Uruguay	5.0	6.0	7.9	6.9	6.9	27.5	28.0	32.8	25.6	25.1
Venezuela ¹	0.0	4.1	5.5	..	..	0.0	30.2	46.7	..	..
<i>Unweighted average</i>										
LAC²	2.3	4.1	5.3	6.0	6.0	16.2	24.0	27.2	28.4	28.5
OECD³	5.1	6.3	6.3	7.0	..	17.0	19.6	20.5	20.8	..

.. 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 26 Latin American and Caribbean countries included in this publication and excludes Cuba (up to 2020) 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.

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	2023	1995	2000	2023	1995	2000	2023	1995	2000	2023
Federal countries												
Argentina	59.0	66.4	63.6	17.5	17.8	18.2	..	..	..	23.4	15.8	18.2
Brazil	44.8	47.9	45.4	26.5	25.0	23.0	3.7	3.4	6.4	25.0	23.7	25.2
Mexico	73.9	78.3	80.4	2.8	2.7	4.5	1.5	1.0	1.6	21.8	18.0	13.5
Venezuela ¹	94.6	94.6	..	..	..	..	..	..	..	5.4	5.4	..
Regional country												
Colombia	63.2	68.7	76.9	5.5	5.6	4.3	8.6	9.4	11.5	22.7	16.3	7.3
Unitary countries												
Antigua and Barbuda	100.0	100.0	81.9	..	..	..	..	..	..	..	..	18.1
Bahamas	89.1	88.1	88.7	..	..	..	..	..	..	10.9	11.9	11.3
Barbados	85.6	84.4	83.2	..	..	..	..	..	..	14.4	15.6	16.8
Belize	93.2	93.5	88.6	..	..	..	0.5	0.7	0.5	6.3	5.8	10.9
Bolivia	94.3	86.4	71.4	..	..	..	5.7	6.3	4.5	..	7.3	24.1
Chile	89.9	87.8	86.9	..	..	..	6.5	7.9	8.5	3.6	4.4	4.6
Costa Rica	65.5	63.3	60.3	..	..	..	1.6	1.9	2.8	33.0	34.8	36.9
Cuba ²	..	..	..	..	..	..	..	..	..	11.3	10.4	19.8
Dominican Republic	99.3	99.0	99.6	..	..	..	..	..	..	0.7	1.0	0.4
Ecuador ³	70.5	87.7	72.5	..	..	..	4.0	1.6	2.8	25.5	10.7	24.7
El Salvador	80.9	80.5	86.9	..	..	..	..	..	1.8	19.1	19.5	11.4
Guatemala	83.6	83.6	84.5	..	..	..	0.6	0.9	0.1	15.8	15.5	15.4
Guyana	92.6	88.6	91.2	..	..	..	..	..	0.0	7.4	11.4	8.8
Honduras	86.1	85.3	82.1	..	..	..	4.4	5.2	3.2	9.5	9.4	14.6
Jamaica	100.0	99.3	92.7	..	..	..	0.0	0.7	1.1	..	..	6.2
Nicaragua ³	80.4	72.5	72.5	..	..	..	4.6	9.5	6.0	15.0	18.0	21.5
Panama ³	67.2	59.6	63.3	..	..	..	..	2.2	1.7	32.8	38.2	35.0
Paraguay	92.0	74.4	69.1	..	..	..	..	..	2.5	8.0	25.6	28.4
Peru	88.0	86.4	86.4	..	..	..	..	1.6	2.4	12.0	12.0	11.1
Saint Lucia	100.0	90.0	88.5	..	..	..	..	..	..	..	10.0	11.5
Trinidad and Tobago	96.8	93.6	89.7	..	..	..	..	..	..	3.2	6.4	10.3
Uruguay	61.7	63.6	67.4	..	..	..	8.8	8.9	6.0	29.5	27.5	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. 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. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
3. Revenues from local government are estimated in the following countries: Ecuador (2021-2023), Nicaragua (2022 and 2023) and Panama (2023). See the corresponding country tables for more information.

Table 4.12. Main central government taxes as % of total tax revenues of central government, 2023

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Argentina	26.0	0.0	0.0	12.3	61.3	0.3
Brazil	59.6	0.0	3.9	4.1	31.5	0.9
Mexico	55.5	0.0	0.0	0.0	42.9	1.6
Venezuela	0.0	0.0	0.0	0.0	0.0	0.0
Regional country						
Colombia	52.1	0.0	1.9	5.5	40.0	0.4
Unitary countries						
Antigua and Barbuda	13.5	0.0	0.0	8.4	78.2	0.0
Bahamas	0.0	0.0	0.0	11.2	88.8	0.0
Barbados	34.6	0.0	0.0	7.4	58.1	0.0
Belize	26.2	0.0	0.0	4.9	68.9	0.0
Bolivia	17.0	0.0	0.0	1.1	72.2	9.7
Chile	40.5	1.2	0.0	2.9	57.1	-1.7
Costa Rica	35.1	7.8	0.0	0.9	53.0	3.1
Cuba	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	35.0	0.0	0.5	5.1	59.4	0.0
Ecuador	31.7	0.0	0.0	2.3	66.0	-0.0
El Salvador	41.7	0.0	0.7	0.8	56.9	0.0
Guatemala	29.3	0.0	1.3	0.6	61.2	7.5
Guyana	57.4	0.0	0.0	2.1	40.0	0.5
Honduras	33.2	0.0	1.0	3.8	62.0	0.0
Jamaica	34.2	0.0	5.8	1.4	58.3	0.3
Nicaragua	45.4	0.0	0.0	0.1	54.6	0.0
Panama	53.2	0.0	3.2	3.9	39.3	0.4
Paraguay	26.0	0.0	0.0	0.0	73.2	0.7
Peru	42.0	0.0	0.1	3.8	51.7	2.3
Saint Lucia	25.1	0.0	0.0	2.9	72.0	0.0
Trinidad and Tobago	70.8	0.0	0.0	0.7	28.5	0.0
Uruguay	39.2	0.0	0.0	6.8	53.8	0.2

.. Not available

Note: Excluding social security contributions collected by social security funds.

Table 4.13. Main state government taxes as % of total tax revenues of state government, 2023

	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	11.6	86.9	1.5
Brazil	0.0	0.0	0.0	2.1	97.9	0.0
Mexico	0.0	0.0	66.5	13.9	13.3	6.3
Venezuela	..	..	..	..	..	..
Regional country						
Colombia	0.0	0.0	0.0	0.0	70.9	29.1
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

Table 4.14. Main local government taxes as % of total tax revenues of local government, 2023

	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	39.1	60.7	0.2
Mexico	0.0	0.0	0.0	68.0	2.6	29.4
Venezuela	..	..	..	..	..	..
Regional country						
Colombia	0.0	0.0	0.0	27.3	49.0	23.7
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	46.3	53.7	0.0
Costa Rica	0.0	0.0	0.0	47.8	52.2	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	5.1	15.2	79.7
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	18.7	65.8	15.4
Panama	0.0	0.0	0.0	0.0	100.0	0.0
Paraguay	0.0	0.0	0.0	51.0	43.8	5.2
Peru	0.0	0.0	0.0	85.4	12.9	1.7
Saint Lucia	..	..	..	..	..	..
Trinidad and Tobago	..	..	..	..	..	..
Uruguay	0.0	0.0	0.0	53.0	37.7	9.3

.. Not available

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

		1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Antigua and Barbuda	XCD	1 292	2 433	3 089	3 506	4 486	4 661	3 811	4 326	5 040	5 416
Argentina	ARS	77 060	317 759	582 538	1 661 721	14 744 811	21 558 444	27 209 814	46 219 084	82 652 824	191 404 997
Bahamas	BSD	5 218	7 880	9 446	10 039	12 474	12 949	11 377	10 198	12 410	14 029
Barbados	BBD	4 182	6 620	8 670	10 357	11 339	11 773	9 605	11 295	12 873	13 701
Belize	BZD	1 089	2 189	2 932	3 518	4 633	4 604	4 284	5 052	5 780	6 274
Bolivia	BOB	15 443	51 928	77 024	137 876	278 388	282 587	253 112	279 206	304 097	311 886
Brazil	BRL	12	1 199 092	2 170 585	3 885 847	7 004 141	7 389 131	7 609 597	9 012 142	10 079 677	10 856 112
Chile	CLP	10 594 797	42 215 030	68 467 940	110 777 867	189 434 867	195 531 722	201 257 745	239 561 981	263 842 661	281 870 321
Colombia	COP	22 731 433	195 108 574	337 958 000	544 060 000	987 791 000	1060 068 000	998 471 000	1192 634 000	1469 791 000	1572 658 400
Costa Rica	CRC	525 310	4 627 051	9 577 022	19 802 011	36 014 719	37 832 150	36 495 246	40 326 626	44 810 031	47 059 272
Cuba	CUP	19 645	30 565	42 644	64 328	100 050	103 428	107 352	545 218	633 093	869 234
Dominican Republic	DOP	77 344	393 303	1 083 445	1 983 202	4 235 847	4 562 235	4 456 657	5 392 714	6 260 564	6 820 019
Ecuador	USD	15 232	18 319	41 507	69 555	107 562	108 108	99 291	106 166	115 049	118 845
El Salvador	USD	4 818	11 785	14 698	18 448	26 021	26 881	24 921	29 043	31 989	34 016
Guatemala	GTQ	33 613	140 702	207 729	333 093	551 368	593 972	600 123	668 861	740 969	818 054
Guyana	GYP	34 523	273 054	342 157	699 064	994 472	1078 729	1140 757	1676 624	3068 784	3527 508
Honduras	HNL	17 141	106 654	183 747	299 286	575 285	609 827	574 042	675 933	769 494	846 309
Jamaica	JMD	38 145	395 009	700 275	1 152 780	2 053 279	2 121 087	1 948 842	2 322 193	2 753 530	3 029 090
Mexico	MXN	885 513	7 016 604	9 999 599	13 968 150	24 176 670	25 143 108	24 081 766	26 619 086	29 452 832	31 768 335
Nicaragua	NIO		64 812	105 777	187 053	410 988	420 614	435 395	497 524	562 208	649 718
Panama	PAB	5 723	12 502	16 638	29 440	67 294	69 722	57 087	67 407	76 523	83 382
Paraguay	PYG	7 147 738	30 874 088	66 335 828	129 092 883	230 576 477	236 681 497	239 914 729	270 633 896	292 946 789	313 094 928
Peru	PEN	5 322	175 862	244 652	421 582	748 095	777 524	721 692	878 373	936 622	999 195
Saint Lucia	XCD	1 587	2 489	3 154	4 021	5 588	5 657	4 296	5 362	6 384	6 655
Trinidad and Tobago	TTD	21 105	50 098	97 612	138 557	165 510	162 030	145 503	159 288	193 629	192 623
Uruguay	UYU	13 103	301 275	463 684	881 592	2007 722	2 193 673	2 254 794	2 646 326	2 888 512	2 998 593
Venezuela	VES	0	1	3	10	..	..	..	..	..	..

.. Not available

Source: OECD National Accounts data for Chile, Colombia, Costa Rica and Mexico, the *World Economic Outlook* (IMF) for Barbados, Belize, Saint Lucia, Trinidad & Tobago and Uruguay, and official National Accounts data for Bolivia, Brazil, Paraguay, Peru and Venezuela. For Antigua and Barbuda, Argentina, the Bahamas, Dominican Republic, Ecuador, 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.

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

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Antigua and Barbuda	479	902	1 144	1 298	1 662	1 726	1 412	1 602	1 867	2 006
Argentina	158 024	317 759	199 273	424 729	524 431	446 762	385 218	486 040	632 318	645 511
Bahamas	5 218	7 880	9 446	10 039	12 474	12 949	11 377	10 198	12 410	14 029
Barbados	2 091	3 310	4 335	5 179	5 670	5 887	4 803	5 648	6 437	6 851
Belize	544	1 094	1 466	1 759	2 317	2 302	2 142	2 526	2 890	3 137
Bolivia	4 868	8 385	9 573	19 786	40 581	41 193	36 897	40 701	44 329	45 464
Brazil	478 052	655 453	891 633	2 208 704	1 916 934	1 873 286	1 476 092	1 670 650	1 951 849	2 173 671
Chile	34 748	78 236	122 315	217 105	295 403	278 180	253 880	315 647	302 117	335 533
Colombia	45 258	93 446	145 601	286 499	334 198	323 032	270 348	318 525	345 330	363 540
Costa Rica	5 736	15 014	20 045	37 659	62 420	64 418	62 396	64 961	69 244	86 498
Cuba	21 541	30 565	42 644	64 328	100 050	103 428	107 352	22 717	14 064	11 768
Dominican Republic	7 995	24 306	35 948	53 921	85 630	89 032	78 923	94 458	113 873	121 785
Ecuador	15 232	18 319	41 507	69 555	107 562	108 108	99 291	106 166	115 049	118 845
El Salvador	4 818	11 785	14 698	18 448	26 021	26 881	24 921	29 043	31 989	34 016
Guatemala	7 535	18 124	27 203	41 327	73 331	77 156	77 718	86 467	95 631	104 436
Guyana	685	1 497	1 712	3 432	4 788	5 174	5 471	8 042	14 718	16 919
Honduras	4 169	7 104	9 672	15 730	23 907	24 711	23 190	27 950	31 233	34 229
Jamaica	5 058	8 997	11 233	13 193	15 849	15 888	13 757	15 417	17 847	19 540
Mexico	314 838	742 061	917 572	1 105 424	1 256 300	1 305 211	1 120 832	1 313 070	1 463 324	1 788 887
Nicaragua		5 109	6 321	8 759	13 025	12 713	12 682	14 145	15 671	17 843
Panama	5 723	12 502	16 638	29 440	67 294	69 722	57 087	67 407	76 523	83 382
Paraguay	5 812	8 856	10 738	27 129	40 225	37 925	35 432	39 951	41 953	42 955
Peru	28 326	50 414	74 232	149 230	227 583	233 004	206 461	226 372	244 273	266 912
Saint Lucia	588	922	1 168	1 489	2 070	2 095	1 591	1 986	2 364	2 465
Trinidad and Tobago	4 966	7 986	15 573	21 841	24 497	23 982	21 553	23 575	28 659	28 536
Uruguay	11 204	24 892	18 986	43 967	65 370	62 230	53 666	60 762	70 165	77 241
Venezuela	48 391	94 665	145 343	323 200	..	..	..	..	..	..

.. Not available

Source: The figures are derived by dividing the GDP data in Table 4.15 by the exchange rate in Table 4.17.

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

		1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Antigua and Barbuda	XCD	2.697	2.698	2.699	2.700	2.699	2.700	2.700	2.701	2.700	2.700
Argentina	ARS	0.488	1.000	2.923	3.912	28.116	48.255	70.635	95.093	130.714	296.517
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	8.046	6.968	6.860	6.860	6.860	6.860	6.860	6.860
Brazil	BRL	0.000	1.829	2.434	1.759	3.654	3.944	5.155	5.394	5.164	4.994
Chile	CLP	304.903	539.588	559.768	510.249	641.277	702.897	792.727	758.955	873.314	840.067
Colombia	COP	502.260	2 087.918	2 321.132	1 898.998	2 955.704	3 281.622	3 693.276	3 744.244	4 256.194	4 325.955
Costa Rica	CRC	91.579	308.187	477.787	525.829	576.973	587.295	584.901	620.785	647.136	544.051
Cuba	CUP	0.912	1.000	1.000	1.000	1.000	1.000	1.000	24.000	45.015	73.865
Dominican Republic	DOP	9.674	16.181	30.139	36.780	49.467	51.243	56.468	57.091	54.978	56.000
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	4.461	7.763	7.636	8.060	7.519	7.698	7.722	7.735	7.748	7.833
Guyana	GYD	50.399	182.401	199.858	203.670	207.701	208.490	208.510	208.489	208.505	208.496
Honduras	HNL	4.112	15.013	18.998	19.026	24.063	24.678	24.754	24.184	24.637	24.725
Jamaica	JMD	7.541	43.907	62.341	87.378	129.553	133.504	141.658	150.621	154.282	155.024
Mexico	MXN	2.813	9.456	10.898	12.636	19.244	19.264	21.486	20.272	20.127	17.759
Nicaragua	NIO		12.686	16.734	21.356	31.554	33.085	34.332	35.173	35.876	36.413
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	6 177.671	4 758.483	5 732.168	6 240.778	6 771.131	6 774.146	6 982.738	7 288.905
Peru	PEN	0.188	3.488	3.296	2.825	3.287	3.337	3.496	3.880	3.834	3.744
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	6.268	6.344	6.756	6.756	6.751	6.757	6.756	6.750
Uruguay	UYU	1.169	12.103	24.422	20.051	30.713	35.251	42.015	43.552	41.167	38.821
Venezuela	VES	0.000	0.000	0.000	0.000	..	..	..	..	..	..

.. Not available

Note: Annual average market exchange rates.

Source: *World Economic Outlook* (IMF), October 2024.

5 Country tables, 1990-2023 – Tax revenues

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2023.

Figures referring to 1991-99, 2001-04, 2006-09 and 2011-17 in Tables 5.1 to 5.27 have been omitted because of lack of space. The complete series are, however, available online at <http://data-explorer.oecd.org/s/e1>.

Table 5.1. Antigua and Barbuda

Details of tax revenue

Million XCD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	..	268	426	660	823	820	731	804	912	967
1000 Taxes on income, profits and capital gains	..	38	62	92	78	79	87	83	71	107
1100 Taxes of individuals	..	0	23	33	0	1	0	0	0	0
1110 On income and profits	..	0	23	33	0	1	0	0	0	0
1120 On capital gains
1200 Corporate	..	37	38	59	78	79	87	83	71	106
1210 On profits	..	37	38	59	78	79	87	83	71	106
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 (SSC)	83	143	148	121	137	160	175
2100 Employees SSC
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	83	143	148	121	137	160	175
2410 On a payroll basis	83	143	148	121	137	160	175
2420 On an income tax basis	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	36	49	62	72	56	93	96	66
4100 Recurrent taxes on immovable property	..	0	0	18	21	29	18	24	32	25
4110 Households	18	21	29	18	24	32	25
Property tax	18	20	24	18	23	30	24
Land tax	0	1	2	0	0	2	1
Non-Citizens Undeveloped Land Tax	0	0	3	0	0	1	0
4120 Others	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	36	32	41	43	38	69	64	41
Stamp duties	..	13	36	31	41	43	38	69	64	41
Other taxes on transactions	..	0	0	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	328	435	539	521	467	490	585	619
5100 Taxes on production, sale, transfer, etc	..	217	328	429	535	517	464	487	581	587
5110 General taxes	..	0	0	179	362	333	273	315	396	398
5111 Value added taxes	179	278	253	207	242	305	322
5112 Sales tax	0	84	80	66	74	91	76
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	217	328	250	173	185	191	171	186	189
5121 Excises	..	72	111	34	56	67	83	52	39	56
Consumption duties	..	72	103	31	53	64	79	48	35	46
Environmental tax	..	0	8	3	3	3	4	5	4	10
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	83	137	96	101	102	86	97	113	91
Import duties	..	57	71	79	97	98	82	93	110	88
Throughput Levy on Fuel Products	..	0	0	12	4	4	4	4	4	3
Other customs charges	..	26	66	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	78	54	16	15	22	22	33	42
Travel tax	..	4	5	4	7	7	3	3	7	1
Insurance levy	..	0	0	4	5	5	7	8	6	8
Money transfer levy	..	0	1	1	2	1	1	1	1	4
Other taxes on hospitality, transport and telecommunication services	..	49	73	44	2	2	11	9	20	29
5127 Other taxes on internat. trade and transactions	..	9	1	66	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	0	0	6	3	4	3	3	4	31
5210 Recurrent taxes	6	3	4	3	3	4	31
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	3	2	2	2	2	2	2
5213 Paid in respect of other goods	2	1	2	1	1	2	29
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	1	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 December.

The data are on a cash basis.

The figures do not include local tax revenues because data are not available.

Heading 2000: Social security contributions have been estimated since 2019.

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 introduced in 2021.

Source: Ministry of Finance; Corporate Governance and Social Security Board.

Table 5.2. Argentina

Details of tax revenue

Million ARS

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	10 217	61 084	142 906	483 014	4 204 218	6 144 864	8 093 732	13 463 078	24 430 536	53 290 137
1000 Taxes on income, profits and capital gains	542	11 303	29 203	78 427	746 994	1 102 982	1 470 348	2 351 998	4 727 878	8 815 183
1100 Of individuals	141	3 937	8 192	23 980	297 200	433 621	639 749	1 020 223	2 091 474	4 143 024
1110 On income and profits	130	3 854	8 151	23 858	294 320	429 882	637 599	1 014 929	2 079 588	4 111 605
1120 On capital gains	11	82	41	122	2 880	3 739	2 150	5 295	11 886	31 420
1200 Corporate	357	6 575	19 602	50 664	401 270	589 993	751 117	1 136 121	2 390 528	4 205 785
1210 On profits	357	6 575	19 602	50 664	401 270	589 993	751 117	1 136 121	2 390 528	4 205 785
Corporate income taxes	198	5 956	18 494	49 012	399 210	587 272	750 222	1 136 067	2 389 953	4 204 681
Tax on assets	160	19	5	4	5	5	2	3	9	25
Tax on assumed minimum income	0	600	1 102	1 648	2 055	2 716	893	51	565	1 079
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	1 409	3 783	48 524	79 367	79 483	195 654	245 876	466 374
Non resident taxpayers	11	792	1 409	3 783	48 524	79 367	79 483	195 654	245 876	466 374
Other	33	-0	0	-0	0	0	0	0	0	0
2000 Social security contributions	2 583	9 670	17 400	102 460	914 436	1 225 664	1 548 052	2 398 126	4 331 972	9 723 087
2100 Employees	..	2 486	3 690	37 990	364 291	481 007	626 316	967 217	1 719 052	3 786 892
2110 On a payroll basis	..	2 486	3 690	37 990	364 291	481 007	626 316	967 217	1 719 052	3 786 892
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	6 069	12 557	54 713	512 615	699 601	864 073	1 356 161	2 492 899	5 718 848
2210 On a payroll basis	..	6 069	12 557	54 713	512 615	699 601	864 073	1 356 161	2 492 899	5 718 848
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	98	1 115	1 153	9 757	37 529	45 056	57 663	74 748	120 021	217 347
2310 On a payroll basis	98	1 115	1 153	9 757	37 529	45 056	57 663	74 748	120 021	217 347
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	15 997	43 538	395 484	562 785	883 844	1 418 779	2 401 021	5 306 332
4100 Recurrent taxes on immovable property	419	1 809	2 837	5 035	66 035	87 589	113 268	171 394	262 053	434 854
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	419	1 809	2 837	5 035	66 035	87 589	113 268	171 394	262 053	434 854
4200 Recurrent taxes on net wealth	246	1 084	1 867	5 248	15 296	32 383	209 929	283 469	428 916	1 002 323
4210 Individual	3	1 024	1 813	5 147	14 517	31 184	207 382	278 770	421 969	987 942
Personal assets	0	1 024	1 813	5 147	14 517	31 184	207 382	278 770	421 969	987 942
Recurrent taxes on net wealth	3	0	0	0	0	0	0	0	0	0
4220 Corporate	242	60	55	101	778	1199	2547	4699	6947	14381
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	11 272	33 252	314 153	442 812	560 648	963 915	1 710 052	3 869 155
Immovable property transfers	0	54	116	539	5 935	5 575	4 958	9 796	14 368	31 718
Movable property transfers	44	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	205	0	9 434	26 885	234 300	349 559	452 459	750 414	1 343 374	3 146 166
Stamp taxes	211	850	1 722	5 829	73 918	87 678	103 231	203 706	352 310	691 270
4500 Non-recurrent taxes	40	70	21	3	0	0	0	0	0	0
4510 On net wealth	0	0	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	40	70	21	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	77 959	253 092	2 119 852	3 209 278	4 132 017	7 213 563	12 839 427	29 184 375
5100 Taxes on production, sale, transfer, etc	5 462	34 288	78 555	252 550	2 112 824	3 181 178	4 088 862	7 157 143	12 759 421	29 099 843
5110 General taxes	2 384	25 123	51 467	167 534	1 671 105	2 317 817	2 957 036	5 024 240	9 143 893	22 886 057
5111 Value added taxes	1 594	19 009	36 853	116 386	1 104 580	1 532 597	1 905 385	3 243 608	5 831 330	14 791 510
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	791	6 114	14 613	51 148	566 524	785 220	1 051 651	1 780 632	3 312 564	8 094 547
5120 Taxes on specific goods and services	3 077	9 166	27 088	85 016	441 719	863 362	1 131 826	2 132 902	3 615 528	6 213 786
5121 Excises	1 866	5 850	10 609	26 208	204 903	282 001	394 311	665 896	931 669	1 707 484
Alcoholic beverages	25	36	73	238	2 186	4 571	5 779	10 862	22 140	53 719
Non alcoholic beverages	25	90	189	501	3 700	6 415	8 520	15 274	28 044	63 319
Beers	0	50	131	212	4 626	1 695	15 523	27 401	43 535	102 664
Tobacco products	425	1 875	3 460	6 884	67 264	90 857	132 703	188 239	275 753	571 142
Liquid fuels and gas	1 073	3 478	6 017	15 269	116 409	161 666	195 659	356 273	431 487	526 432
Electricity	72	205	283	591	2 174	7 818	7 139	13 507	19 294	59 905
Motor vehicles	59	20	0	27	342	242	3 616	10 156	39 383	128 002
Other	189	96	456	2 485	8 202	8 736	25 372	44 185	72 033	202 300
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5123 Customs and import duties	219	1 976	3 877	11 428	107 178	163 076	199 737	371 011	639 130	1 343 737
Import duties	166	1 938	3 780	11 183	104 991	132 405	164 888	305 698	531 892	1 131 876
Import fees	53	38	96	246	2 187	30 671	34 848	65 312	107 238	211 861
5124 Taxes on exports	724	32	12 323	45 547	114 160	398 312	387 643	963 117	1649 418	1544 729
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	163	1 233	150	1 429	9 389	10 692	11 683	16 556	23 919	45 484
Insurance services	42	194	8	21	198	289	376	590	930	2 056
Financial services	32	855	2	0	0	0	0	0	0	0
Telephone services	82	33	110	936	4 722	4 312	4 497	5 910	7 498	13 409
Other specific services	7	151	31	472	4 469	6 090	6 809	10 055	15 491	30 019
5127 Other taxes on internat. trade and transactions	98	74	129	404	6 089	9 281	138 453	116 322	371 392	1572 353
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 perform activities	177	833	1 289	3 598	41 628	57 370	75 337	122 371	189 977	318 481
5210 Recurrent taxes	177	833	1 289	3 598	41 628	57 370	75 337	122 371	189 977	318 481
5211 Paid by households: motor vehicles	177	833	1 289	3 598	41 628	57 370	75 337	122 371	189 977	318 481
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	-1 885	-3 056	-34 600	-29 270	-32 182	-65 950	-109 970	-233 950
6000 Other taxes	292	1 704	2 347	5 497	27 452	44 156	59 470	80 613	130 238	261 160
6100 Paid solely by business	0	354	757	2 093	16 052	20 635	29 169	31 500	39 721	68 791
Simplified system for small taxpayers		354	757	2 093	16 052	20 635	29 169	31 500	39 721	68 791
6200 Other	292	1 351	1 590	3 404	11 399	23 521	30 301	49 113	90 517	192 369
Tax debt payments	135	24	112	293	-8 646	-1 070	6 215	5 262	18 284	46 176
Special payments	79	6	1	0	0	0	0	0	0	0
Other national level	0	12	7	0	0	0	0	0	0	6
Other provincial level	78	1 309	1 469	3 110	20 045	24 591	24 086	43 851	72 233	146 186

.. 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).

Table 5.3. Bahamas

Details of tax revenue

Million BSD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	505	965	1 060	1 277	2 120	2 486	2 076	1 869	2 437	2 789
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	136	167	284	287	226	258	278	315
2100 Employees	..	..	..	60	111	115	89	101	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	104	166	166	132	151	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	3	8	7	5	6	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	66	115	136	0	-1	-1	0	0	278	315
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	302	269	237	345	174	203	241	276
4100 Recurrent taxes on immovable property	19	32	54	92	124	109	100	143	147	162
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	54	92	124	109	100	143	147	162
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	248	177	114	235	74	60	94	115
Stamp Tax from Imports	0	102	112	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	135	162	114	235	74	60	94	115
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	623	780	1 598	1 854	1 676	1 408	1 917	2 198
5100 Taxes on production, sale, transfer, etc	354	552	545	657	1 407	1 623	1 524	1 253	1 745	1 994
5110 General taxes	0	0	0	0	681	897	876	740	1 136	1 252
5111 Value added taxes	0	0	0	0	681	897	876	740	1 136	1 252
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	545	657	726	727	649	513	609	742
5121 Excises	0	0	0	188	257	242	206	176	47	3
Fuel surcharges	..	..	..	..	1	1	1	1	1	1
Other excises	..	..	..	..	255	241	205	175	45	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	435	413	348	270	284	224	192	249	249
5124 Taxes on exports	6	13	13	14	18	13	53	96	177	253
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	59	104	119	106	180	187	165	49	137	237
Departure tax	27	64	69	70	143	147	125	11	85	172
Gaming tax	27	20	25	10	37	40	40	38	51	64
Hotel occupancy tax	5	20	25	25	0	0	0	0	1	1
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 perform activities	32	69	78	123	192	231	152	155	172	204
5210 Recurrent taxes	32	69	78	123	192	231	152	155	172	204
Motor vehicle tax	10	14	18	21	37	35	31	32	34	35
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5213 Paid in respect of other goods	22	55	61	102	155	195	122	123	138	169
Company fees and registration	0	5	5	5	0	0	0	0	0	0
International business companies	0	17	15	19	0	0	0	0	0	0
Others	22	33	40	78	155	195	122	123	138	169
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	-1	60	0	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	-4	21	-1	60	..	..	..	..	..	..
Incentive acts and other refunds	-8	14	-15	11	..	..	..	..	..	..
Other taxes	4	7	15	49	..	..	..	..	..	..

.. Not available

Note: Fiscal year ending on 30th June. For example, the data for 2023 represent July 2022 to June 2023.

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 2020-23.

Heading 2000: The data are estimated for 2022 and 2023.

Heading 2400: This heading includes refunds of social security contributions as reported by the National Insurance Board (NIB) before 2022.

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).

Table 5.4. Barbados

Details of tax revenue

Million BBD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	1 026	1 892	2 450	2 736	3 434	3 442	2 982	3 241	3 732	3 855
1000 Taxes on income, profits and capital gains	250	599	722	766	921	823	976	897	1 111	1 108
1100 Of individuals	140	293	306	395	482	455	308	385	407	447
1110 On income and profits	140	293	306	395	482	455	308	385	407	447
Personal income tax	140	293	306	395	482	455	308	385	407	447
Consolidation tax	0	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	95	269	360	294	355	309	613	451	624	563
1210 On profits	95	269	360	294	355	309	613	451	624	563
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	56	76	83	59	55	61	81	97
2000 Social security contributions	134	295	408	565	621	671	595	595	621	649
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	408	565	621	671	595	595	621	649
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	159	130	172	226	189	219	239	237
4100 Recurrent taxes on immovable property	46	95	137	118	161	215	182	205	217	219
Property tax	46	95	137	118	161	215	182	205	217	219
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	11	11	8	13	22	18
Stamp duties	101	13	22	12	11	11	8	13	22	18
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	1 161	1 276	1 719	1 723	1 223	1 531	1 761	1 861
5100 Taxes on production, sale, transfer, etc	424	788	1 035	1 105	1 599	1 607	1 171	1 459	1 686	1 754
5110 General taxes	197	492	683	768	990	967	706	885	1 023	1 096
5111 Value added taxes	0	492	683	768	941	967	706	885	1 023	1 096
5112 Sales tax	197	0	0	0	49	0	0	0	0	0
Social responsibility levy	0	0	..	..	49	0	..	..	..	..
Consumption tax	197	0	..	..	0	0	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	227	296	353	337	608	640	465	575	663	659
5121 Excises	91	175	172	146	271	251	154	212	247	229
Excises	0	160	172	146	271	251	154	212	247	229
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	180	191	282	314	256	291	323	334
Import duties	118	121	180	191	214	232	192	221	242	257
Fuel tax	0	0	0	0	69	82	64	70	81	77
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	55	76	55	71	93	96
Hotel and restaurant tax	17	1	..	..	0	0	0	0	0	0
Banks and other asset tax	0	0	..	..	45	47	46	46	53	54
Room rate levy	0	0	..	..	10	28	10	25	40	42
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	2005	2010	2018	2019	2020	2021	2022	2023
5200 Taxes on use of goods and perform activities	71	101	126	171	121	115	52	72	75	107
5210 Recurrent taxes	71	101	126	171	121	115	52	72	75	107
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	126	171	121	115	52	72	75	107
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 2023 represent April 2023 to March 2024.

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.

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 values for 2021-23 are the government projections 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.

Table 5.5. Belize
Details of tax revenue
Million BZD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	178	318	495	740	1 129	1 153	935	1 128	1 334	1 504
1000 Taxes on income, profits and capital gains	37	76	129	248	286	291	237	224	308	349
1100 Of individuals	21	19	35	52	101	105	92	78	111	126
1110 On income and profits	21	19	35	52	101	105	92	78	111	126
Income tax (PAYE)	20	19	35	52	101	105	92	78	111	126
Income tax on individuals	1	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	12	51	90	189	173	174	134	126	178	209
Income tax (companies)	12	1	0	51	3	3	1	0	7	0
Income tax (business tax)	0	51	90	138	170	171	133	126	171	209
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	4	7	12	12	11	20	18	13
Income tax (arrear)	4	3	1	1	3	2	2	2	2	1
Income tax (withholding)	0	3	2	6	10	10	9	18	16	12
2000 Social security contributions	10	18	50	60	87	100	110	117	144	164
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	50	60	87	100	110	117	144	164
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	27	23	49	39	34	63	57	73
4100 Recurrent taxes on immovable property	1	2	6	7	6	7	7	9	8	7
4110 Households	1	2	6	7	6	7	7	9	8	7
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	22	16	44	32	27	54	50	66
Stamp duties on customs	28	0	0	0	0	0	0	0	0	0
Stamp duties (other departments)	5	11	22	16	44	14	3	8	3	2
Stamp duties (land transactions)	0	0	0	0	0	18	24	46	47	64
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	288	409	707	723	553	724	825	918
5100 Taxes on production, sale, transfer, etc.	94	207	282	400	696	712	546	715	815	910
5110 General taxes	0	82	131	199	317	323	244	306	381	421
5111 Value added taxes	0	0	0	199	317	323	244	306	381	421
5112 Sales tax	..	82	131	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	151	200	379	389	302	409	433	488
5121 Excises	35	47	57	31	193	194	155	192	169	229
Revenue replacement duty	18	39	57	7	1	1	1	1	1	1
Excise duties	17	8	0	22	191	192	151	191	168	227
Excise on locally refined petroleum products	0	0	0	0	1	0	3	0	0	0
Excise on locally extracted crude oil	0	0	0	1	1	1	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50	64	80	144	139	137	105	159	192	187
Import duties	50	64	80	123	98	95	71	109	132	128
Environmental tax	0	0	0	21	41	42	34	49	60	58
Imports into EPZs	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	2	0	0	1
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	1	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5127 Other taxes on internat. trade and transactions	8	14	15	25	47	59	40	57	72	72
Goods in transit - administration charge	3	1	1	1	1	1	1	1	2	3
Goods in transit - social fee	0	5	4	8	23	22	17	23	29	24
Taxes on foreign currency transactions	6	8	9	16	23	35	21	33	41	46
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 perform activities	3	4	6	9	11	11	7	9	11	9
5210 Recurrent taxes	3	4	6	9	11	11	7	9	11	9
5211 Paid by households: motor vehicles	2	3	5	3	5	5	5	6	6	6
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	1	6	6	5	2	3	4	3
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 2023 represent April 2023 to March 2024.

The data are on a cash basis.

The tax revenue data for 2023 represent the revised estimates for the 2023/24 fiscal year reported in the Approved Estimates of Revenue and Expenditure for Fiscal Year 2024/2025.

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. Figure for 2023 is estimated.

Heading 4400: This heading includes all stamp duties.

Source: Ministry of Finance of Belize; Social Security Board Belize.

Table 5.6. Bolivia

Details of tax revenue

Million BOB

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	1 005	9 151	15 370	31 549	69 535	69 785	56 088	63 203	72 013	74 419
1000 Taxes on income, profits and capital gains	68	1 209	2 383	6 294	10 591	11 356	7 402	7 644	10 397	9 008
1100 Of individuals	68	214	214	263	525	518	470	457	502	883
1110 On income and profits	68	214	214	263	525	518	470	457	502	883
Value added supplementary scheme	62	161	187	237	475	464	426	423	476	844
Fiscal notes on value added supplementary scheme	6	52	27	26	50	53	44	33	25	40
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	995	2 169	6 031	10 066	10 838	6 931	7 187	9 896	8 124
1210 On profits	..	995	2 169	6 031	10 066	10 838	6 931	7 187	9 896	8 124
Corporate tax	..	804	1 872	5 089	9 165	9 724	6 465	6 986	9 209	7 778
Fiscal notes on corporate tax	..	191	297	942	901	1 115	467	201	686	346
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	936	5 265	16 767	17 500	16 494	16 814	17 351	17 908
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	936	5 265	16 767	17 500	16 494	16 814	17 351	17 908
2410 On a payroll basis	..	666	936	5 265	16 767	17 500	16 494	16 814	17 351	17 908
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	640	367	543	522	421	743	767	570
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	241	205	180
4210 Individual	..	..	..	..	..	..	..	241	205	180
4220 Corporate	..	..	..	..	..	..	..	0	0	0
4300 Estate, inheritance and gift taxes	1	3	7	20	0	0	0	0	0	0
4310 Estate and inheritance taxes	1	3	7	20	0	0	..	..	..	..
4320 Gift taxes	0	0	0	0	0	0	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	633	347	543	522	421	502	561	389
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	10 457	17 791	35 215	34 187	25 866	32 190	36 806	38 386
5100 Taxes on production, sale, transfer, etc.	907	6 656	10 457	17 791	35 215	34 187	25 866	32 190	36 806	38 386
5110 General taxes	584	3 953	7 018	12 541	25 615	25 405	19 124	24 307	27 953	29 137
5111 Value added taxes	432	2 949	5 314	10 259	20 977	20 391	15 146	19 237	22 027	23 155
VAT (internal market)	178	1 204	1 937	4 100	10 155	10 000	7 692	9 452	9 608	9 389
VAT (imports)	178	1 445	2 637	5 193	9 387	8 594	6 522	7 950	8 983	8 752
VAT fiscal notes (internal market)	56	223	584	581	411	271	336	417	659	643
VAT fiscal notes (imports)	20	76	156	385	1 024	1 526	596	1 418	2 776	4 372
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	151	1 005	1 704	2 282	4 638	5 014	3 978	5 070	5 926	5 982
Transactions tax	136	943	1 455	2 174	4 547	4 652	3 446	4 309	4 804	4 804
Fiscal note on transactions tax	15	62	250	107	92	362	531	761	1 122	1 178
5120 Taxes on specific goods and services	324	2 702	3 439	5 250	9 600	8 782	6 742	7 883	8 853	9 249
5121 Excises	118	2 047	2 604	3 658	6 191	5 187	4 563	4 820	4 807	4 808
Excises (internal market)	61	244	209	933	1 649	1 456	1 225	1 359	1 234	1 470
Excises (Imports)	22	298	208	379	1 091	785	561	699	803	917
Special tax on hydrocarbons and derivatives	0	1 348	1 529	1 070	3 076	1 911	1 697	1 977	800	288
Fiscal notes on excises	35	118	309	155	272	442	315	328	571	435
Fiscal notes on special tax on hydrocarb. and deriv.	0	40	350	1 121	103	594	765	456	1 400	1 699
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	204	640	803	1 545	3 185	3 376	2 091	3 004	3 934	4 314
Customs and import duties	163	616	777	1 504	2 937	2 976	1 998	2 667	2 936	3 195
Fiscal notes on customs and import duties	41	24	26	41	248	399	93	437	999	1 119
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	2005	2010	2018	2019	2020	2021	2022	2023
5126 Taxes on specific services	2	15	32	47	224	218	89	60	112	126
Air departure tax	2	15	32	47	128	130	42	30	69	84
Tax on gambling	0	0	0	0	96	88	47	30	42	42
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 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	954	1 832	6 419	6 220	5 905	5 812	6 692	8 548
6100 Paid solely by business	4	6	4	12	33	36	25	29	30	40
Simplified tax regime	3	6	4	12	33	36	25	29	30	40
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	26	611	949	1 819	6 386	6 184	5 880	5 783	6 662	8 508
Municipal taxes	0	575	762	1 381	3 561	3 203	2 715	2 815	3 166	3 378
Other taxes	20	35	178	422	2 784	2 866	3 107	2 923	3 442	4 948
Fiscal notes on other taxes	3	0	5	3	9	88	32	11	21	146
Unified agricultural regime	2	1	5	14	32	28	27	34	33	36

.. 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. Revenue data are preliminary for 2021-23.

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). 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).

Table 5.7. Brazil
Details of tax revenue
Million BRL

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	3	352 456	709 249	1 234 095	2 240 335	2 359 475	2 317 334	2 892 731	3 279 885	3 474 257
1000 Taxes on income, profits and capital gains	1	68 667	149 063	258 738	490 734	537 894	525 627	698 098	908 977	940 529
1100 Of individuals	0	3 406	46 766	87 828	196 255	221 730	225 912	262 008	303 926	331 196
1110 On income and profits	0	3 406	46 766	87 828	196 255	221 730	225 912	262 008	303 926	331 196
Withholding income tax (IRRF)	0	0	39 870	71 579	163 742	184 030	186 211	208 219	248 866	275 818
Other personal income taxes	0	3 406	6 896	16 248	32 513	37 700	39 701	53 788	55 059	55 378
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	72 455	128 255	194 814	207 505	200 032	322 527	437 358	399 090
1210 On profits	0	25 430	72 455	128 255	194 814	207 505	200 032	322 527	437 358	399 090
Corporate income tax	0	16 680	47 455	82 474	119 063	127 130	122 679	210 058	281 264	254 087
Social contribution on net profits (CSLL)	0	8 750	25 001	45 780	75 751	80 374	77 352	112 469	156 093	145 003
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	29 842	42 656	99 666	108 659	99 684	113 564	167 693	210 244
Withholding tax on non-resident income (remittances abroad)	..	..	6 183	11 537	35 331	39 293	39 602	44 400	55 493	66 718
Withholding tax on capital income	..	..	19 976	24 887	53 585	57 184	48 346	55 576	97 047	123 816
Withholding tax on other income	..	..	3 682	6 232	10 749	12 182	11 736	13 588	15 154	19 710
2000 Social security contributions	1	83 469	168 298	316 530	584 640	616 961	610 312	694 877	797 991	874 486
2100 Employees	..	..	39 070	75 509	139 610	147 749	151 462	172 434	196 952	..
2110 On a payroll basis	..	..	39 070	75 509	139 610	147 749	151 462	172 434	196 952	..
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	..
2200 Employers	0	18 709	128 843	240 280	429 838	457 463	447 791	508 937	585 739	175 433
2210 On a payroll basis	0	18 709	128 843	240 280	429 838	457 463	447 791	508 937	585 739	175 433
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	385	741	15 192	11 749	11 059	13 505	15 300	699 053
2410 On a payroll basis	1	64 760	385	741	15 192	11 749	11 059	13 505	15 300	699 053
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	10 417	21 348	42 223	42 907	40 397	47 320	54 762	61 267
Payroll-based contribution to education	0	2 791	5 762	11 049	21 979	21 977	21 086	23 833	27 024	30 441
"S" System contributions	0	2 646	4 470	9 925	19 820	20 549	18 970	23 103	27 273	30 826
Other payroll taxes	0	0	185	374	423	381	340	384	465	0
4000 Taxes on property	0	23 524	49 011	53 495	101 560	112 641	92 120	141 844	155 806	167 650
4100 Recurrent taxes on immovable property	0	4 753	11 026	18 367	46 187	50 386	47 830	59 286	64 501	69 559
Tax on rural land property (ITR)	0	234	273	485	1 419	1 630	1 761	2 167	2 594	3 041
Tax on urban land property (IPTU)	0	4 519	10 753	17 882	44 769	48 756	46 069	57 119	61 907	66 518
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	816	2 518	7 330	8 582	8 521	12 330	12 874	14 714
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	18 442	37 169	32 610	48 042	53 673	35 769	70 228	78 432	83 377
Tax on financial operations (IOF)	0	3 096	5 966	26 571	36 615	40 945	21 949	49 024	58 989	61 716
Tax on real estate property transfers (ITBI)	0	950	2 201	6 050	11 424	12 762	13 820	21 227	19 442	21 660
Other	0	14 396	29 001	-12	3	-34	-1	-23	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	2	169 181	331 777	583 504	1 020 915	1 049 071	1 048 885	1 310 448	1 362 256	1 415 025
5100 Taxes on production, sale, transfer, etc	2	163 887	319 259	556 739	968 526	997 208	994 090	1 244 306	1 288 939	1 335 278
5110 General taxes	1	136 743	277 011	484 000	854 955	881 936	872 412	1 088 855	1 146 720	1 193 321
5111 Value added taxes	1	82 279	153 976	268 117	479 310	507 053	522 690	652 284	688 854	700 396
Tax on the circulation of goods and services (ICMS)	1	82 279	153 976	268 117	479 310	507 053	522 690	652 284	688 854	700 396
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	54 464	123 035	215 883	375 644	374 883	349 722	436 572	457 867	492 925
Contribution to COFINS	0	38 707	86 678	140 939	244 287	237 372	218 602	269 705	271 315	286 870
Contribution to PIS	0	8 339	18 478	30 714	54 461	51 390	46 626	57 614	58 683	61 573
Contribution to PASEP	0	1 312	2 863	9 880	12 066	12 626	14 686	16 871	19 610	21 225
Tax on general services (ISS)	0	6 106	14 817	33 696	63 792	72 428	68 688	90 900	106 849	123 257
Others	0	0	201	656	1 038	1 067	1 119	1 483	1 410	0
5120 Taxes on specific goods and services	0	27 144	42 248	72 739	113 571	115 272	121 678	155 451	142 218	141 956

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5121 Excises	0	18 699	31 760	48 254	67 121	65 626	68 467	84 242	73 607	73 578
Vehicles	..	..	3 744	5 787	5 713	5 639	3 446	3 447	4 048	6 918
Beverages	..	..	2 359	2 431	2 768	3 641	2 985	2 687	2 513	2 954
Tobacco	..	..	2 300	3 704	5 208	5 559	5 975	5 577	6 732	3 824
Fuels	..	..	7 681	7 759	3 928	2 776	1 986	1 924	1 660	1 195
Other excises	..	..	15 676	28 573	49 504	48 011	54 075	70 607	58 653	58 686
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	8 445	8 895	21 072	40 575	42 842	45 671	61 876	58 981	54 074
5124 Taxes on exports	0	0	48	47	129	91	51	160	53	4 440
5125 Taxes on investment goods	0	0	46	868	26	26	24	20	20	0
5126 Taxes on specific services	0	0	867	1 286	1 623	1 561	1 565	1 568	1 632	0
Contribution on revenues of telecom companies	..	..	795	1 186	1 440	1 392	1 357	1 340	1 333	..
Contribution on billing of IT companies	..	..	71	100	182	168	208	228	298	..
Other taxes on specific services	..	..	1	1	1	1	0	1	0	..
5127 Other taxes on internat. trade and transactions	0	0	633	1 212	4 097	5 127	5 900	7 585	7 925	9 865
CIDE on remittances abroad	..	..	633	1 212	4 097	5 127	5 900	7 585	7 925	9 865
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 perform activities	0	5 294	12 519	26 765	52 389	51 862	54 795	66 142	73 318	79 747
5210 Recurrent taxes	0	5 294	11 535	24 417	48 668	48 632	49 587	53 070	65 422	79 747
5211 Paid by households: motor vehicles	0	5 294	11 401	24 197	45 432	47 169	48 351	51 775	63 928	79 747
Motor vehicle property tax (IPVA)	0	5 294	10 406	21 367	43 120	46 141	48 178	51 762	63 925	79 746
Contributions to DPVAT	0	0	995	2 830	2 312	1 027	173	13	3	1
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	134	220	3 235	1 463	1 235	1 296	1 494	0
CONDECINE	..	..	36	49	1 084	1 061	885	974	1 145	..
Others	..	..	98	170	2 151	402	350	321	349	..
5220 Non-recurrent taxes	0	0	984	2 349	3 722	3 231	5 208	13 072	7 896	0
AFRMM	..	..	984	2 349	3 722	3 231	5 208	13 072	7 896	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	2 178	682	480	263	1	-7	144	92	15 300
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	0	2 178	682	480	263	1	-7	144	92	15 300

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data in 2022 have been updated with detailed information from Carga Tributária no Brasil by the Secretaria da Receita Federal do Brasil. Data for 2023 are sourced from latest reports of Secretaria do Tesouro Nacional and are subject to change 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 the tax on real estate property transfers (ITBI) levied by the central and state governments.

Heading 5113: Contributions to PASEP are included in contributions to PIS before 2000 as they cannot be distinguished.

Heading 5123: This heading includes tax on exports before 2002.

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).

Table 5.8. Chile

Details of tax revenue

Million CLP

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	1 777 218	7 901 998	14 265 265	21 815 391	40 314 697	41 025 712	38 823 397	53 463 334	62 901 438	58 106 374
1000 Taxes on income, profits and capital gains	412 974	1 841 630	5 171 293	8 329 058	14 418 859	14 283 184	12 540 342	20 456 920	27 491 879	20 433 071
1100 Of individuals	99 155	604 100	738 620	1 492 837	2 701 416	2 937 532	3 976 009	5 780 432	6 626 617	5 424 215
Second category tax	65 552	490 980	700 150	1 449 099	2 848 205	3 015 794	3 051 177	3 442 651	3 914 343	4 312 742
Global complementary tax	33 603	113 120	38 470	43 738	-146 789	-78 261	132 551	620 904	1 087 034	1 111 474
Others	0	0	0	0	0	0	792 281	1 716 877	1 625 240	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	3 155 480	4 448 745	8 920 497	9 597 472	9 429 787	9 145 873	14 900 568	14 707 116
First category tax	200 891	815 747	3 040 875	3 913 870	7 836 379	8 880 080	8 745 612	8 360 928	13 034 540	12 723 900
Surtax on state owned enterprises	16 074	47 634	78 267	194 203	184 442	122 054	203 416	249 073	475 034	405 009
Mining tax	0	0	0	298 558	184 382	277 861	267 544	393 548	1 223 807	1 364 685
Other	2 621	19 516	36 338	42 114	715 293	317 477	213 216	142 323	167 188	213 521
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	1 277 193	2 387 477	2 796 947	1 748 180	-865 454	5 530 616	5 964 694	301 739
Additional tax	59 082	350 301	799 648	1 414 057	2 127 948	1 902 585	2 063 149	2 534 906	2 731 170	2 828 942
Other	35 151	4 332	477 545	973 420	668 998	-154 405	-2 928 603	2 995 710	3 233 524	-2 527 203
2000 Social security contributions	159 559	576 758	931 717	1 493 987	2 786 173	2 994 906	3 104 866	2 815 090	2 585 421	3 281 979
2100 Employees	154 021	553 937	893 821	1 433 159	2 703 261	2 894 725	2 994 036	2 686 021	2 435 398	3 124 716
2110 On a payroll basis	154 021	553 937	893 821	1 433 159	2 703 261	2 894 725	2 994 036	2 686 021	2 435 398	3 124 716
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	5 538	22 821	37 896	60 828	82 912	100 181	110 830	129 068	150 023	157 262
2210 On a payroll basis	5 538	22 821	37 896	60 828	82 912	100 181	110 830	129 068	150 023	157 262
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	901 776	867 908	2 084 034	2 239 771	2 262 822	2 885 059	3 466 181	3 752 210
4100 Recurrent taxes on immovable property	59 968	302 244	416 565	631 669	1 370 664	1 504 392	1 753 218	2 002 413	2 284 253	2 765 479
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	23 184	39 338	125 649	62 824	155 433	291 830	416 219	240 541
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	462 027	196 901	587 721	672 555	354 171	590 816	765 709	746 189
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	7 346 434	11 185 157	21 467 817	21 752 890	21 275 452	28 368 617	30 080 511	31 493 642
5100 Taxes on production, sale, transfer, etc	1 074 009	4 789 827	6 952 092	10 532 905	19 950 355	20 164 514	19 613 567	26 628 027	28 078 680	29 242 775
5110 General taxes	664 421	3 306 350	5 391 285	8 399 927	16 211 646	16 348 944	15 963 032	22 785 935	24 515 246	24 179 491

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5111 Value added taxes	664 421	3 306 350	5 391 285	8 399 927	16 211 646	16 348 944	15 963 032	22 785 935	24 515 246	24 179 491
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	1 560 807	2 132 978	3 738 709	3 815 570	3 650 535	3 842 092	3 563 434	5 063 285
5121 Excises	166 050	816 160	1 107 703	1 561 205	2 793 352	2 859 814	2 899 252	2 799 017	2 331 072	3 826 127
Cigarettes and tobacco	60 604	283 275	382 690	647 637	981 456	973 335	1 021 917	1 201 968	1 171 382	1 092 381
Gasoline and diesel	105 445	532 885	724 803	913 568	1 727 392	1 811 132	1 799 846	1 507 872	1 028 982	2 604 565
Oil stabilisation fund	0	0	210	0	0	0	0	0	1 547	0
Fisheries Law Extraction Rights	0	0	0	0	19 623	17 662	33 104	8 967	21 566	20 995
Additional tax on new motor vehicles	0	0	0	0	64 880	57 684	44 385	80 210	107 596	108 186
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	286 044	267 331	347 555	331 846	294 204	468 128	555 863	481 396
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	167 060	304 442	597 802	623 910	457 079	574 947	676 499	755 762
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 perform activities	44 714	251 942	394 343	652 252	1 517 462	1 588 376	1 661 885	1 740 590	2 001 831	2 250 867
5210 Recurrent taxes	44 714	251 942	394 343	652 252	1 402 110	1 461 693	1 504 291	1 617 710	1 855 378	2 129 286
Motor vehicles	24 469	93 880	139 174	218 219	539 918	592 332	585 651	671 258	821 559	938 072
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	255 169	434 033	862 192	869 360	918 640	946 452	1 033 819	1 191 214
Municipal permits	18 401	136 138	234 460	396 944	806 734	813 161	862 685	885 324	967 043	1 117 704
Mining patents	3 374	34 730	20 094	36 213	53 854	54 696	54 932	59 801	65 122	71 215
Other	-1 530	-12 806	615	876	1 604	1 504	1 023	1 327	1 653	2 295
5220 Non-recurrent taxes	0	0	0	0	115 352	126 683	157 594	122 880	146 453	121 580
Tax on polluting fixed sources	..	..	..	..	115 352	126 683	157 594	122 880	146 453	121 580
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	-23 356	-112 195	-85 954	-60 720	-442 186	-245 038	-360 084	-1 062 352	-722 555	-854 528
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	-85 954	-60 720	-442 186	-245 038	-360 084	-1 062 352	-722 555	-854 528

.. 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).

Table 5.9. Colombia

Details of tax revenue

Million COP

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	2 579 426	30 598 630	61 707 388	98 455 335	190 299 911	208 752 525	187 438 661	228 906 840	288 842 327	349 799 577
1000 Taxes on income, profits and capital gains	771 694	7 103 525	17 348 618	26 218 852	64 043 928	67 519 599	61 812 525	73 222 876	95 911 106	140 176 582
1100 Of individuals	47 210	1 499 345	3 594 441	5 192 384	12 267 760	14 232 191	14 340 067	15 825 275	20 356 452	25 786 518
1110 On income and profits	47 210	1 499 345	3 594 441	5 192 384	12 267 760	14 232 191	14 340 067	15 825 275	20 356 452	25 786 518
Income tax	47 210	1 499 345	3 594 441	5 192 384	12 267 760	14 225 643	14 304 469	15 754 931	20 224 214	25 600 664
Simple tax regime	0	0	0	0	0	6 549	35 598	70 344	132 238	185 854
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	13 044 361	20 405 209	48 648 948	50 283 837	43 257 502	54 442 473	73 300 918	113 032 346
1210 On profits	359 758	5 119 828	13 044 361	20 405 209	48 648 948	50 283 837	43 257 502	54 442 473	73 300 918	113 032 346
Income tax	359 758	5 119 828	13 044 361	20 405 209	48 516 225	50 167 971	43 131 163	54 248 966	72 907 780	112 549 305
Pro Equity Income Tax - CREE	0	0	0	0	132 723	99 798	39 871	28 428	56 854	105 458
Simple tax regime	0	0	0	0	0	16 068	86 469	165 079	336 285	377 583
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	709 816	621 258	3 127 220	3 003 570	4 214 956	2 955 127	2 253 735	1 357 718
Income tax	364 726	484 352	709 816	621 258	3 127 220	3 003 570	4 214 956	2 955 127	2 253 735	1 357 718
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	203 596	4 989 000	7 845 000	11 478 085	18 192 049	19 556 608	18 389 481	21 673 981	23 908 538	25 378 236
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	7 845 000	11 478 085	18 192 049	19 556 608	18 389 481	21 673 981	23 908 538	25 378 236
2410 On a payroll basis	203 596	4 989 000	7 845 000	11 478 085	18 192 049	19 556 608	18 389 481	21 673 981	23 908 538	25 378 236
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	2 179 842	4 022 503	3 461 352	3 604 071	3 670 490	3 927 070	4 421 997	5 025 164
4000 Taxes on property	56 160	2 027 654	4 838 158	8 535 238	15 265 472	18 984 414	18 167 358	20 652 565	22 525 146	25 902 169
4100 Recurrent taxes on immovable property	56 160	991 070	1 974 213	3 338 935	7 981 989	8 743 115	9 109 598	9 643 729	9 937 041	11 007 128
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	1 974 213	3 338 935	7 981 989	8 743 115	9 109 598	9 643 729	9 937 041	11 007 128
4200 Recurrent taxes on net wealth	0	0	462 720	1 970 530	467 925	923 255	957 137	1 032 058	73 113	1 221 366
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	1 036 584	2 401 226	3 225 773	6 815 558	8 190 516	7 476 295	9 831 204	12 281 751	13 668 690
4500 Non-recurrent taxes	0	0	0	0	0	1 127 528	624 327	145 573	233 241	4 986
4510 On net wealth	..	..	..	..	..	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	1 127 528	624 327	145 573	233 241	4 986
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	27 649 152	44 411 642	81 408 789	89 797 927	77 752 543	99 258 009	129 331 933	138 176 864
5100 Taxes on production, sale, transfer, etc	1 388 653	14 048 655	27 370 638	44 038 074	79 935 336	88 064 087	75 960 351	97 214 920	127 046 376	135 352 010
5110 General taxes	672 368	9 585 866	19 934 400	33 333 802	64 316 019	71 235 138	62 866 653	80 093 904	105 084 119	111 920 967
5111 Value added taxes	583 078	8 445 776	17 427 948	28 811 682	55 879 110	61 936 282	53 912 648	69 883 378	91 723 278	95 426 768

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5112 Sales tax	89 290	1 140 090	2 506 452	4 522 121	8 436 909	9 298 856	8 954 004	10 210 526	13 360 841	16 494 199
Industry and commerce tax (State)	89 290	1 140 090	2 506 452	4 522 121	8 436 909	9 298 856	8 954 004	10 210 526	13 360 841	16 494 199
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	4 462 789	7 436 239	10 704 271	15 619 317	16 828 948	13 093 698	17 121 016	21 962 257	23 431 043
5121 Excises	404 699	2 718 692	4 613 718	6 052 273	12 061 132	12 995 955	10 159 930	12 906 426	15 703 712	18 002 110
Oil	141 270	833 004	1 143 308	1 418 766	1 517 546	1 585 141	1 205 806	1 732 540	1 650 801	2 172 914
Tobacco (State)	52 898	213 412	287 379	390 472	1 145 879	1 278 561	1 239 269	1 451 431	1 638 694	1 788 807
Beer (State)	85 722	471 135	867 569	1 432 453	2 637 674	2 611 466	2 243 811	2 723 800	3 049 682	3 259 342
Liquors (State)	124 808	520 394	811 377	929 328	1 800 605	2 146 818	1 675 472	2 503 248	3 075 170	3 231 445
Restaurant, vehicles sale and mobile telephony	0	0	0	0	2 047 419	2 208 669	1 226 863	1 279 312	2 531 110	3 253 362
Carbon	0	0	0	0	288 373	436 914	281 911	330 567	361 899	555 037
Plastic bags	0	0	0	0	28 099	37 331	43 777	48 079	49 697	53 188
Medicinal cannabis	0	0	0	0	3	145	972	993	921	383
Diesel surcharge	0	85 716	251 542	500 405	579 613	599 600	505 000	570 600	655 000	754 000
Petrol surcharge	0	595 031	1 252 543	1 380 848	2 015 922	2 091 310	1 737 050	2 265 855	2 690 737	2 896 198
Sugar-sweetened ultra-processed beverages	0	0	0	0	0	0	0	0	0	10 234
Ultra-processed foods and/or with high content of added sugars, sodium or saturated fats	0	0	0	0	0	0	0	0	0	27 202
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	2 822 520	4 651 999	3 558 185	3 832 994	2 933 768	4 214 590	6 258 546	5 428 933
Custom duties	180 989	1 744 097	2 822 520	4 651 999	3 558 185	3 832 994	2 933 768	4 214 590	6 258 546	5 428 933
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 perform activities	0	131 795	278 514	373 568	1 473 453	1 733 840	1 792 192	2 043 090	2 285 557	2 824 854
5210 Recurrent taxes	..	131 795	278 514	373 568	1 473 453	1 733 840	1 792 192	2 043 090	2 285 557	2 824 854
5211 Paid by households: motor vehicles	..	131 795	278 514	373 568	1 473 453	1 733 840	1 792 192	2 043 090	2 285 557	2 824 854
Tax on motor vehicle ownership	..	131 795	278 514	373 568	1 473 453	1 733 840	1 792 192	2 043 090	2 285 557	2 824 854
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	1 846 617	3 789 014	7 928 320	9 289 906	7 646 264	10 172 339	12 743 607	15 140 562
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 011 197	1 846 617	3 789 014	7 928 320	9 289 906	7 646 264	10 172 339	12 743 607	15 140 562
Stamp tax	0	401 497	633 586	357 160	79 868	85 799	41 373	83 115	134 457	215 515
Other	78 306	79 287	48 498	126 602	461 160	533 852	245 541	423 822	788 653	974 781
Other (sub-national)	81 017	530 413	1 164 533	3 305 252	7 387 293	8 670 255	7 359 350	9 665 402	11 820 497	13 950 266

.. 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 the latest year 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).

Table 5.10. Costa Rica

Details of tax revenue

Million CRC

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	117 711	978 114	2 084 914	4 382 367	8 339 991	8 855 885	8 235 528	10 019 264	11 285 967	11 732 286
1000 Taxes on income, profits and capital gains	11 820	128 805	324 224	748 093	1 699 258	1 854 866	1 651 249	2 063 810	2 430 200	2 486 519
1100 Of individuals	..	..	16 438	202 849	483 645	540 954	556 084	622 772	691 305	670 835
1110 On income and profits	..	..	16 438	202 849	483 645	535 412	554 486	618 550	682 875	666 509
1120 On capital gains	..	..	0	0	0	5 542	1 598	4 222	8 430	4 326
1200 Corporate	..	..	288 355	450 312	915 284	1 058 086	692 551	970 546	1 188 835	1 244 931
1210 On profits	..	..	288 355	450 312	915 284	955 908	685 470	952 951	1 162 697	1 229 138
1220 On capital gains of corporates	..	..	0	0	0	102 177	7 081	17 595	26 138	15 793
1300 Unallocable between 1100 and 1200	11 820	128 805	19 430	94 932	300 330	255 827	402 613	470 492	550 059	570 753
2000 Social security contributions	33 990	297 069	617 683	1 450 531	2 859 467	3 026 691	2 971 589	3 605 731	3 925 692	4 192 080
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	3 447	37 313	84 988	207 206	368 865	381 940	387 840	389 183	412 852	430 510
Government contributions	3 447	37 313	84 988	207 206	368 865	381 940	387 840	389 183	412 852	430 510
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	532 695	1 243 325	2 490 602	2 644 751	2 583 749	3 216 548	3 512 840	3 761 571
Contributions by employees and non-government employers	30 543	249 182	497 341	1 139 265	2 157 256	2 274 644	2 212 249	2 447 640	2 697 026	2 882 725
Contributions for the special regimes	0	10 574	35 354	104 060	247 939	292 634	292 072	299 713	300 083	324 603
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	7 575	61 796	115 730	260 664	498 577	522 529	537 654	569 339	639 737	693 618
Contributions by non-government employers	7 484	59 129	112 082	248 259	478 523	501 734	515 624	546 262	616 504	670 501
Contributions by government employers	91	2 666	3 648	12 405	20 054	20 795	22 030	23 077	23 233	23 117
4000 Taxes on property	1 566	8 396	25 110	63 706	149 310	167 952	162 950	208 531	220 741	220 798
4100 Recurrent taxes on immovable property	1 200	5 390	14 264	48 963	113 586	125 398	127 625	150 279	154 930	160 818
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	4 468	4 699	4 655	5 108	5 206	5 424
Municipal immovable property tax	1 200	5 390	14 264	45 436	109 119	120 698	122 970	145 171	149 724	155 395
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	10 846	14 743	35 724	42 554	35 300	58 206	65 802	59 970
4500 Non-recurrent taxes	0	0	0	0	0	0	24	46	8	10
4510 On net wealth	..	..	..	..	..	..	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	24	46	8	10
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	944 623	1 766 914	2 918 471	3 081 941	2 745 118	3 488 535	3 674 723	3 916 652
5100 Taxes on production, sale, transfer, etc	49 867	425 713	884 453	1 600 302	2 608 864	2 756 759	2 500 510	3 150 398	3 330 772	3 545 078
5110 General taxes	21 326	222 775	485 168	920 298	1 513 677	1 662 503	1 649 531	2 065 623	2 217 743	2 312 188
5111 Value added taxes	21 326	222 775	485 168	920 298	1 487 620	1 634 986	1 623 695	2 039 997	2 193 160	2 285 858
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	26 057	27 517	25 836	25 626	24 583	26 330
5120 Taxes on specific goods and services	28 541	202 939	399 286	680 004	1 095 187	1 094 256	850 979	1 084 775	1 113 029	1 232 890
5121 Excises	11 096	157 204	296 222	523 617	858 424	864 985	688 784	863 133	883 105	1 001 152
Fuels and energy	0	0	172 028	320 638	517 666	552 017	436 384	522 063	530 195	576 175
Alcoholic beverages	0	8 229	20 219	28 035	45 610	43 849	44 373	53 118	55 539	56 478
Non alcoholic beverages	0	0	12 491	26 566	40 182	41 247	38 510	43 234	49 556	57 399
Soaps	0	0	573	1 317	2 712	3 020	3 052	3 200	2 810	3 260
Cement	0	0	0	227	289	216	123	0	5 358	5 488
Tobacco	0	0	0	0	30 766	27 185	23 896	27 019	22 336	27 959
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	90 913	146 834	221 200	197 452	142 447	214 499	217 311	274 395
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5123 Customs and import duties	15 052	40 485	82 446	126 134	175 368	164 224	133 733	177 948	164 137	165 189
Import duties	13 977	32 336	66 598	103 851	149 017	140 919	114 777	152 133	137 668	138 487
Custom duties	1 075	8 149	15 848	22 284	26 351	23 305	18 956	25 815	26 469	26 701
Import duties on animals	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	2 113	2 238	969	3 973	5 468	5 412	5 471	6 274	4 842	5 398
Export duties	2 113	2 088	830	3 816	3 594	3 502	3 777	4 064	3 100	3 492
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	139	157	193	184	199	203	150	198
Export duties on ground transportation	0	0	0	0	1 682	1 726	1 494	2 007	1 593	1 707
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	2 929	19 555	24 767	50 554	54 556	18 463	31 742	55 167	55 991
Casinos and gambling	0	225	519	445	1 060	1 241	378	431	455	553
Port cargo movements	0	6	13	0	0	0	0	0	0	0
Overseas departure tax	0	0	19 022	24 322	49 494	53 315	18 085	31 311	54 711	55 438
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	94	1 513	3 785	3 841	3 304	3 916	3 919	3 877
5128 Other taxes	0	0	0	0	1 589	1 238	1 225	1 761	1 860	1 282
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3 642	31 138	60 170	166 612	309 607	325 182	244 608	338 138	343 951	371 574
5210 Recurrent taxes	3 642	31 138	60 170	166 612	309 607	325 182	244 608	338 138	343 951	371 574
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	30 918	94 102	171 523	181 198	108 198	183 368	186 226	196 614
Property tax on the use of vehicles, aircraft and boats	1 425	15 374	30 918	94 102	171 523	181 198	108 198	183 368	186 226	196 614
5213 Paid in respect of other goods	2 217	15 763	29 252	72 510	138 084	143 984	136 410	154 769	157 725	174 960
Local taxes	1 262	11 898	27 411	68 808	132 514	137 979	130 332	147 349	151 320	166 070
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	1 841	3 702	5 571	6 004	6 078	7 421	6 405	8 890
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	57 545	92 460	214 908	201 906	166 969	83 319	394 874	222 619
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	9 251	25 198	57 545	92 460	214 908	201 906	166 969	83 319	394 874	222 619
Transfers of vehicles, aircraft and boats	497	2 530	6 357	12 311	22 265	23 223	22 593	28 064	27 597	29 487
Tax revenue from decentralised units	2 764	15 048	11 985	29 969	63 329	67 968	60 054	0	0	0
Other taxes	5 990	7 620	39 203	50 180	129 268	110 654	84 266	55 122	367 079	193 054

.. 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).

Table 5.11. Cuba
Details of tax revenue
Million CUP

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	6 265	11 367	17 528	23 949	42 307	43 504	40 263	96 521	116 046	148 072
1000 Taxes on income, profits and capital gains	14	1 826	2 451	3 603	11 094	12 257	11 383	44 545	54 354	69 852
1100 Of individuals	14	291	326	554	4 002	4 762	4 586	7 383	7 501	10 516
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	1 535	2 126	3 049	7 092	7 495	6 796	37 162	46 853	59 336
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	1 778	2 974	5 206	5 727	6 433	24 155	16 727	29 368
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	1 778	2 974	5 206	5 727	6 433	24 155	16 727	29 368
2410 On a payroll basis	691	1 181	1 778	2 974	5 206	5 727	6 433	24 155	16 727	29 368
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	970	2 962	4 414	1 273	1 415	1 605	5 947	6 239	6 714
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	9 844	12 283	21 969	20 995	18 673	10 582	12 657	21 779
5100 Taxes on production, sale, transfer, etc	5 443	6 732	9 844	12 283	21 969	20 995	18 673	10 582	12 657	21 779
5110 General taxes	5 017	6 131	9 036	10 525	17 623	16 619	14 498	6 489	8 029	15 931
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	5 017	6 131	9 036	10 525	17 623	16 619	14 498	6 489	8 029	15 931
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	426	602	808	1 758	4 346	4 376	4 175	4 093	4 628	5 847
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 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	493	675	2 766	3 110	2 169	11 293	26 069	20 359
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 and thereafter 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).

Table 5.12. Dominican Republic

Details of tax revenue

Million DOP

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	6 420	47 753	149 063	242 756	555 857	611 573	556 425	781 183	872 960	974 564
1000 Taxes on income, profits and capital gains	1 650	10 517	29 374	52 653	168 485	191 771	187 108	263 082	276 183	339 646
1100 Of individuals	..	4 088	7 588	17 088	51 425	59 448	58 747	69 026	87 200	103 150
1110 On income and profits	..	4 070	7 509	16 901	51 031	58 842	58 355	68 593	86 504	102 566
1120 On capital gains	..	18	79	187	394	606	392	433	696	584
1200 Corporate	..	4 605	16 147	21 325	87 822	95 928	90 340	150 695	140 603	179 748
1210 On profits	..	4 605	16 147	21 325	87 822	95 928	90 340	150 695	140 603	179 748
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 650	1 824	5 639	14 241	29 238	36 395	38 021	43 361	48 380	56 748
2000 Social security contributions	53	490	35	1 845	2 514	2 553	2 661	3 420	4 923	4 221
2100 Employees	..	..	..	1 720	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	125	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	0	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	53	490	35	0	2 514	2 553	2 661	3 420	4 923	4 221
2410 On a payroll basis	53	490	35	..	2 514	2 553	2 661	3 420	4 923	4 221
2420 On an income tax basis	0	0	0	..	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	671	1 385	3 282	3 502	3 141	3 810	4 347	4 991
4000 Taxes on property	74	644	6 622	12 416	23 955	27 374	24 367	45 798	45 061	49 224
4100 Recurrent taxes on immovable property	9	115	1 710	555	2 527	2 904	2 857	4 171	4 438	5 105
4110 Households	9	115	1 710	555	2 527	2 904	2 857	4 171	4 438	5 105
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	2 449	4 609	5 155	4 522	8 396	8 615	9 401
Tax on assets	..	..	..	2 449	4 609	5 155	4 522	8 396	8 615	9 401
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	84	231	526	715	522	1 308	1 389	1 158
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	4 716	8 658	15 675	17 594	15 635	30 206	28 611	30 737
Tax on checks	0	0	3 133	4 262	8 139	8 646	8 644	11 231	13 547	15 506
Real estate operations	22	217	1 413	3 864	6 320	7 526	5 910	17 068	13 015	13 132
Tax on the transfer of immovable property	18	160	170	533	1 215	1 422	1 080	1 907	2 048	2 099
4500 Non-recurrent taxes	3	32	89	488	553	931	779	1 642	1 929	2 746
4510 On net wealth	3	32	89	488	553	931	779	1 642	1 929	2 746
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	11	25	24	35	66	75	52	76	81	77
5000 Taxes on goods and services	4 484	35 672	110 758	174 457	357 620	386 372	339 147	465 072	542 443	576 480
5100 Taxes on production, sale, transfer, etc	4 418	34 962	109 050	167 983	343 479	369 238	327 400	444 248	519 450	551 102
5110 General taxes	970	9 912	40 983	81 226	194 725	214 324	194 408	261 207	310 788	336 694
5111 Value added taxes	970	9 912	40 983	81 226	194 725	214 324	194 408	261 207	310 788	336 694
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	25 051	68 067	86 757	148 754	154 914	132 993	183 041	208 662	214 408
5121 Excises	495	6 320	26 923	55 224	95 912	100 396	85 534	117 330	130 628	132 688
Alcoholic beverages	251	2 455	8 142	15 054	28 882	30 610	29 336	39 822	42 492	43 905
Tobacco products	102	469	2 879	4 529	4 355	3 923	3 507	3 747	3 310	3 088
Petroleum products	89	3 143	14 712	34 598	57 053	60 828	47 854	67 823	78 575	79 414
Other excises	52	252	1 190	1 043	5 622	5 035	4 836	5 938	6 252	6 281
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 548	13 459	14 400	19 455	32 096	32 478	29 630	42 638	50 635	50 795
Import duties	615	13 456	14 394	19 455	30 931	32 478	29 630	42 638	50 635	50 795
Others	933	3	6	0	1 165	0	0	0	0	0
5124 Taxes on exports	6	4	46	146	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5126 Taxes on specific services	364	1 662	5 681	11 553	20 311	21 529	17 618	22 727	26 993	30 539
Telecommunications	85	5	3 193	4 886	7 146	7 313	7 494	8 117	8 716	9 036
Insurance premiums	33	584	0	3 088	5 976	6 782	7 128	8 560	9 567	11 491
Departure tax	204	809	2 413	3 428	6 933	7 180	2 894	5 870	8 428	9 685
Hotels	22	191	0	0	0	0	0	0	0	0
Casinos	16	59	73	151	228	225	77	131	208	246
Racetracks	4	15	2	0	0	0	0	0	0	0
Phone gaming	0	0	0	0	30	28	25	49	74	82
Others	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	1 037	3 606	21 017	379	435	511	211	346	407	386
Exchange commission	857	3 412	19 998	0	0	0	0	0	0	0
Consular fees	77	32	271	132	153	156	72	65	133	178
Others	103	162	748	247	281	355	139	282	274	208
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 perform activities	65	710	1 708	6 475	14 141	17 134	11 747	20 824	22 993	25 379
5210 Recurrent taxes	65	710	1 708	2 241	3 763	4 857	2 235	4 534	4 725	4 648
5211 Paid by households: motor vehicles	45	268	977	1 277	2 310	3 407	1 189	2 991	3 023	2 766
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	21	442	731	964	1 454	1 450	1 046	1 543	1 703	1 883
Licences to carry firearms	17	237	244	296	192	182	162	169	276	274
Licences to operate gambling houses	0	114	155	211	1 262	1 268	885	1 374	1 427	1 609
Licences to operate slot machines	4	60	102	458	0	0	0	0	0	0
Others	0	30	230	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	4 234	10 378	12 277	9 511	16 290	18 268	20 731
Vehicle property registration	..	..	..	4 234	9 667	11 442	8 882	15 188	17 059	19 329
Ecological taxes	..	..	..	0	711	835	629	1 102	1 209	1 401
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	159	429	1 603	0	1	2	1	2	3	3
6100 Paid solely by business	0	0	0	..	0	0	0	0	0	0
6200 Other	159	429	1 603	..	1	2	1	2	3	3

.. 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.

Fines have been identified and excluded from taxes on income and taxes on property since 1995 and from taxes on goods and services since 1990.

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 Formación Técnico Profesional (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).

Table 5.13. Ecuador

Details of tax revenue

Million USD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	1 078	2 125	5 724	11 693	22 656	21 501	18 543	20 647	24 070	24 472
1000 Taxes on income, profits and capital gains	139	268	1 248	2 924	5 246	4 669	4 503	4 444	5 315	5 705
1100 Of individuals	..	10	27	80	193	197	155	143	181	293
1110 On income and profits	..	10	27	80	193	197	155	143	181	293
Personal income tax	..	10	27	80	193	197	155	143	181	293
Solidarity contribution on remuneration	..	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	53	362	1 046	1 894	1 308	1 333	899	1 350	1 317
1210 On profits	..	53	362	1 046	1 894	1 308	1 333	899	1 350	1 317
Corporate income tax	..	53	342	474	1 808	1 232	1 276	832	1 284	1 259
Income tax on oil companies and others	..	0	20	572	81	75	57	67	65	58
Solidarity contribution on profits	..	0	0	0	4	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	139	206	859	1 798	3 159	3 164	3 015	3 402	3 784	4 095
Withholding tax	0	190	683	1 560	2 858	2 847	2 787	3 416	3 886	4 011
Income tax advances	0	14	170	298	353	394	290	15	4	178
Income tax refunds	0	0	0	-75	-132	-151	-112	-98	-180	-170
Other income taxes (local)	1	2	6	15	81	74	50	69	74	77
2000 Social security contributions	243	228	1 109	2 541	5 909	5 704	5 079	5 305	5 773	6 051
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	1 109	2 541	5 909	5 704	5 079	5 305	5 773	6 051
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	71	159	372	353	334	360	986	741
4100 Recurrent taxes on immovable property	13	8	37	68	192	186	172	184	200	206
Rural land tax	0	0	0	3	2	0	0	0	0	0
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	13	8	37	66	190	185	172	184	200	206
Tax on urban properties	12	7	32	55	162	158	145	157	170	176
Tax on rural properties	1	1	6	10	27	27	27	27	30	31
4200 Recurrent taxes on net wealth	0	0	0	35	30	35	31	24	19	19
4210 Individual	..	..	..	0	0	0	0	0	0	0
4220 Corporate	..	..	..	35	30	35	31	24	19	19
Tax on foreign assets	..	..	..	35	30	35	31	24	19	19
4300 Estate, inheritance and gift taxes	0	0	1	5	27	24	24	40	11	17
4310 Estate and inheritance taxes	..	..	1	5	27	24	24	40	11	17
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	7	0	0	0	635	374
4510 On net wealth	..	..	..	..	7	..	..	..	635	374
Solidarity contribution on equity	..	..	..	..	6	..	..	..	0	0
Solidarity contribution on foreign assets	..	..	..	..	1	..	..	..	0	0
Regularisation of assets abroad	..	..	..	..	0	..	..	..	88	4
Post-COVID contributions	..	..	..	..	0	..	..	..	547	370
4520 Other non-recurrent taxes	..	..	..	..	0	..	..	..	0	0
4600 Other recurrent taxes on property	3	9	33	50	116	108	107	112	121	125
5000 Taxes on goods and services	679	1 609	3 244	6 066	11 108	10 755	8 608	10 516	11 994	11 974
5100 Taxes on production, sale, transfer, etc	671	1 580	3 140	5 863	10 615	10 248	8 266	10 133	11 586	11 538
5110 General taxes	306	928	2 211	3 801	6 716	6 622	5 459	6 658	7 937	8 184
5111 Value added taxes	302	923	2 194	3 759	6 630	6 539	5 398	6 581	7 854	8 097
VAT (internal operations)	..	557	1 239	2 506	4 789	4 885	4 093	4 765	5 783	6 307
VAT (imports)	..	381	1 105	1 668	1 947	1 800	1 413	1 961	2 350	2 137
2% contribution on VAT	..	0	0	0	4	0	0	0	0	0
VAT refunds	..	-14	-149	-416	-109	-146	-108	-146	-279	-347
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	16	41	85	83	61	77	84	86
5120 Taxes on specific goods and services	365	652	929	2 062	3 900	3 627	2 807	3 475	3 648	3 355

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5121 Excises	90	89	237	508	955	885	715	821	865	846
Beer	..	29	62	119	239	246	209	234	274	281
Cigarettes	..	30	72	117	112	103	71	42	0	0
Fizzy drinks	..	9	15	40	94	93	79	81	79	76
Vehicles	..	6	17	55	63	42	25	31	38	43
Alcohol and alcoholic products	..	4	11	23	43	40	28	36	43	42
Non-returnable plastic bottles	..	0	0	0	35	36	29	34	40	44
Telephone	..	0	0	0	32	29	84	75	4	0
Water heaters	..	0	0	0	26	2	1	2	0	0
Perfumes	..	0	0	17	25	21	13	14	15	16
Non-alcoholic drinks	..	0	0	0	11	11	11	14	16	18
Other excises (internal operations)	..	0	0	0	5	5	4	5	6	6
Excises on imports	..	10	60	138	271	257	162	253	351	319
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	227	217	547	1 153	1 559	1 414	944	1 207	1 267	1 180
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	145	30	179	188	183	235	243	240
Contribution to comprehensive cancer care	0	0	0	0	104	116	125	184	202	206
Prepaid television services	0	0	0	14	64	60	54	43	32	25
Club membership fees	0	0	0	0	1	1	0	0	0	0
Casino services	0	0	0	8	0	0	0	0	0	0
Telecommunications	0	0	142	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	3	7	10	11	3	8	9	9
5127 Other taxes on internat. trade and transactions	22	4	0	371	1 206	1 140	964	1 212	1 274	1 088
Foreign Currency Exit Tax (ISD)	0	0	..	371	1 206	1 140	964	1 212	1 274	1 088
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 perform activities	8	29	105	203	493	507	342	382	409	436
5210 Recurrent taxes	5	28	104	203	477	491	330	368	393	420
5211 Paid by households: motor vehicles	5	23	78	168	354	364	215	245	260	282
Motor vehicle tax	5	23	78	168	234	242	208	236	250	278
Environmental tax on vehicle pollution	0	0	0	0	119	122	7	9	9	4
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	26	35	123	127	115	123	134	138
5220 Non-recurrent taxes	2	1	0	0	16	16	11	14	16	16
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	2	52	4	21	20	20	22	2	0
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	2	52	4	21	20	20	22	2	0
Simplified taxation system of Ecuador (RISE)	0	0	0	6	23	22	20	23	5	1
Other tax refunds	0	0	0	-2	-2	-2	-1	-1	-3	-2
Other taxes (local)	2	2	52	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 government 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. Local government tax revenues are estimated for 2021-2023.

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).

Table 5.14. El Salvador

Details of tax revenue

Million USD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	543	1 669	2 497	3 447	5 545	5 640	5 404	6 716	7 438	7 761
1000 Taxes on income, profits and capital gains	95	429	637	996	1 889	1 959	1 954	2 259	2 707	2 809
1100 Of individuals	..	..	312	590	795	836	820	923	1 060	1 172
1110 On income and profits	..	..	312	590	795	836	820	923	1 060	1 172
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	356	420	914	922	934	1 078	1 334	1 310
1210 On profits	..	..	356	420	914	922	934	1 078	1 334	1 310
Corporate income tax	..	..	356	420	845	848	848	1 004	1 334	1 310
Special Contribution - Public security (large taxpayers)	..	..	0	0	70	74	85	74	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-31	-14	180	201	201	258	313	328
Withholding income tax	..	..	0	41	220	249	239	299	387	396
Income tax refunds	..	..	-31	-55	-40	-48	-38	-41	-74	-68
2000 Social security contributions	104	325	339	470	705	722	700	771	834	881
2100 Employees	..	75	126	165	246	251	246	271	293	318
2110 On a payroll basis	..	75	126	165	246	251	246	271	293	318
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	213	306	459	471	454	500	541	564
2210 On a payroll basis	..	176	213	306	459	471	454	500	541	564
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	16	21	37	38	36	40	42	45
4000 Taxes on property	26	12	18	19	119	44	27	47	58	61
4100 Recurrent taxes on immovable property	0	0	2	3	6	7	6	8	11	7
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	16	16	113	37	21	39	47	54
Property transfers	10	12	16	16	24	29	21	39	47	54
Checks and electronic transfers of funds	0	0	0	0	56	5	0	0	0	0
Withholding for liquidity control	0	0	0	0	34	3	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	259	903	1 450	1 878	2 694	2 778	2 585	3 494	3 684	3 857
5100 Taxes on production, sale, transfer, etc	259	903	1 447	1 863	2 663	2 747	2 561	3 453	3 637	3 811
5110 General taxes	133	714	1 104	1 433	2 054	2 109	2 033	2 771	2 944	3 072
5111 Value added taxes	0	714	1 104	1 433	2 054	2 109	2 033	2 771	2 944	3 072
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	343	431	608	638	528	682	694	738
5121 Excises	65	49	162	224	367	393	336	379	361	398
Alcoholic beverages	..	..	14	22	24	25	34	40	33	34
Cigarettes	..	..	23	38	24	24	25	27	27	27
Soft drinks	..	..	33	31	49	52	50	62	64	69
Beer	..	..	26	29	73	82	67	92	101	102
Weapons, ammunition and explosives	..	..	1	1	1	1	1	1	2	1
Ad-valorem on fuels	..	..	0	0	7	8	7	5	0	0
Special contribution- Sugar	..	..	1	1	1	1	1	1	1	1
Special contribution- Public transportation	..	..	0	35	47	48	23	49	25	55
Special contribution- FOVIAL	..	..	66	69	93	96	83	104	108	110
Special contribution- Public security	..	..	0	0	48	55	43	1	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	181	151	227	232	187	291	319	322

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
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	56	14	13	5	11	14	18
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 perform activities	0	0	3	15	32	31	24	40	47	47
5210 Recurrent taxes	..	..	3	7	17	15	12	17	23	21
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	..	..	3	7	17	15	12	17	23	21
5220 Non-recurrent taxes	..	..	0	7	15	16	12	23	24	26
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	58	0	37	63	101	98	102	105	114	108
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	58	0	37	63	101	98	102	105	114	108

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Central government tax revenue data are preliminary for 2022 and 2023.

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).

Table 5.15. Guatemala

Details of tax revenue

Million GTQ

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	2 646	16 531	27 187	41 537	72 505	77 121	74 529	94 113	105 970	114 631
1000 Taxes on income, profits and capital gains	507	3 293	4 401	7 745	16 236	17 100	16 751	23 291	25 658	28 391
1100 Of individuals	25	143	645	1 225	2 603	2 813	2 816	4 769	3 892	4 205
1110 On income and profits	25	143	645	1 225	2 603	2 813	2 816	4 769	3 892	4 205
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	3 149	3 756	6 520	13 633	14 287	13 935	18 522	21 765	24 186
1210 On profits	482	3 149	3 756	6 520	13 633	14 287	13 935	18 522	21 765	24 186
Corporate income tax	482	1 858	3 730	6 518	13 633	14 285	13 933	18 519	21 763	24 185
Commercial and agricultural enterprises	0	1 291	26	2	0	2	2	3	2	1
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	4 072	6 312	12 102	12 957	12 742	14 314	15 539	17 613
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	4 072	6 312	12 102	12 957	12 742	14 314	15 539	17 613
2410 On a payroll basis	436	2 569	4 072	6 312	12 102	12 957	12 742	14 314	15 539	17 613
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	447	903	933	859	1 038	1 130	1 249
Contributions to INTECAP	..	..	..	233	469	484	448	537	586	644
Contributions to IRTRA	..	..	..	214	434	449	411	501	544	604
4000 Taxes on property	149	347	663	1 202	1 354	1 177	1 115	1 405	1 537	785
4100 Recurrent taxes on immovable property	0	153	342	621	865	685	712	839	915	157
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	342	621	865	685	712	839	915	157
Property tax	..	6	1	1	2	2	1	2	1	1
Property tax (municipal)	..	147	341	620	863	683	711	837	914	156
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	321	581	489	492	403	567	622	628
Stamp duty	104	182	313	572	463	451	392	542	586	588
Tax on property transfer	45	12	8	10	26	40	11	25	36	39
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	16 402	23 255	37 253	40 124	37 993	48 666	55 975	59 325
5100 Taxes on production, sale, transfer, etc	1 526	10 131	16 083	22 750	36 372	39 215	37 090	47 655	54 905	58 165
5110 General taxes	762	6 259	10 753	16 980	27 733	29 920	28 760	36 985	43 404	45 770
5111 Value added taxes	762	6 259	10 753	16 980	27 733	29 920	28 760	36 985	43 404	45 770
VAT domestic	361	2 903	4 250	7 995	14 573	15 897	15 992	18 226	20 215	22 998
VAT imports	401	4 189	7 953	11 127	15 560	16 331	14 955	21 461	26 131	25 925
Tax credit refunds	0	-834	-1 450	-2 142	-2 401	-2 307	-2 187	-2 702	-2 941	-3 153
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	5 330	5 770	8 640	9 294	8 330	10 670	11 500	12 395
5121 Excises	258	1 797	1 262	3 101	5 621	6 106	5 662	6 879	7 132	7 712
Tobacco and derivatives	76	205	312	347	337	363	299	333	346	316
Beer	0	97	122	159	322	365	387	471	526	580
Alcoholic beverages	0	77	76	97	103	109	104	130	154	156
Soft drinks	0	15	172	220	365	396	405	458	479	512
Other beverages	77	12	2	2	0	0	0	0	1	0
Cement	0	0	93	99	123	131	147	183	186	201
Oil and derivatives	105	1 389	485	2 179	3 417	3 743	3 485	4 066	4 039	4 270
IPRIMA	0	0	0	0	953	999	836	1 238	1 402	1 676
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	506	1 806	3 715	2 368	2 576	2 712	2 487	3 485	3 903	4 087
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	269	354	301	443	477	181	305	466	595
Departure tax	..	135	197	224	312	338	117	214	323	421
INGUATE	..	40	56	73	125	132	57	83	134	166
Transportation and communications	..	94	100	3	6	7	7	8	9	9
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 perform activities	28	186	319	505	881	909	903	1 011	1 071	1 160
5210 Recurrent taxes	28	186	319	505	881	909	903	1 011	1 071	1 160
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	28	186	319	505	881	909	903	1 011	1 071	1 160
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	1 649	2 575	4 656	4 830	5 070	5 399	6 130	7 268
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	7	1 649	2 575	4 656	4 830	5 070	5 399	6 130	7 268
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	1 647	44	10	63	3	9	11	8
Solidarity tax	..	0	0	2 530	4 646	4 766	5 067	5 389	6 119	7 259
Extraordinary and temporary solidarity tax	..	2	0	0	0	0	0	0	0	0
Other indirect taxes	..	4	1	1	0	0	0	0	1	1

.. 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).

Table 5.16. Guyana

Details of tax revenue

Million GYD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	5 232	42 750	60 319	111 906	220 421	250 240	243 507	282 401	324 376	408 949
1000 Taxes on income, profits and capital gains	1 752	16 179	23 843	39 561	78 956	94 504	105 756	124 088	164 802	213 899
1100 Of individuals	333	7 734	11 139	17 816	32 037	35 249	39 711	46 962	58 903	72 423
1110 On income and profits	333	7 734	11 139	17 816	32 037	35 249	39 711	46 962	58 903	72 423
Personal	306	7 157	11 139	15 419	25 808	29 213	34 688	42 907	54 881	67 833
Self-employed	27	577	0	2 397	6 229	6 036	5 024	4 054	4 022	4 590
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 375	8 266	12 555	21 427	46 198	58 346	64 992	75 897	104 581	139 404
1210 On profits	1 375	8 266	12 555	21 427	46 198	58 346	64 992	75 897	104 581	139 404
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	149	317	721	908	1 053	1 229	1 318	2 072
2000 Social security contributions	191	4 868	6 670	10 047	21 178	23 728	24 706	26 725	31 353	36 077
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	6 670	10 047	21 178	23 728	24 706	26 725	31 353	36 077
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	828	2 068	4 875	4 917	4 390	5 581	6 543	7 668
4100 Recurrent taxes on immovable property	40	681	807	1 562	4 377	4 312	3 847	4 907	5 853	7 065
4110 Households	0	0	0	0	1 016	933	892	1 030	1 235	1 366
4120 Others	40	681	807	1 562	3 361	3 379	2 956	3 877	4 619	5 699
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	21	31	44	41	44	67	91	99
4310 Estate and inheritance taxes	13	20	21	31	44	41	44	67	91	99
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	476	454	565	499	607	598	505
Stamp duties	..	..	..	476	454	565	499	607	598	505
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	27 940	59 360	113 216	124 952	106 683	124 040	119 641	149 202
5100 Taxes on production, sale, transfer, etc	2 162	20 530	27 414	58 846	111 770	123 710	105 489	122 857	118 411	141 976
5110 General taxes	1 399	14 861	21 396	27 044	48 155	52 735	49 907	48 452	56 998	72 535
5111 Value added taxes	0	0	0	27 044	48 036	52 676	49 844	48 363	56 830	72 043
Imports	..	..	..	14 877	27 819	29 302	22 934	21 134	23 255	28 671
Domestic supply	..	..	..	12 168	20 216	23 374	26 910	27 228	33 575	43 372
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 399	14 861	21 396	0	119	60	63	90	168	493
5120 Taxes on specific goods and services	763	5 669	6 019	31 802	63 615	70 975	55 582	74 404	61 413	69 441
5121 Excises	32	609	1 211	22 070	41 659	45 979	35 941	48 793	31 139	34 686
Motor vehicle (imports)	..	..	..	7 702	6 781	7 977	8 188	14 917	13 708	20 456
Petroleum products (imports)	..	..	..	9 437	26 359	29 124	19 290	24 019	6 801	3 542
Tobacco (imports)	..	..	..	1 077	1 204	1 427	1 256	1 179	1 314	1 121
Alcoholic beverages (imports)	..	..	..	719	867	785	589	1 010	1 175	1 068
Alcoholic beverages (domestic)	..	..	..	2 358	4 468	4 486	4 599	5 275	5 394	5 557
Purchase tax - motor cars	..	..	..	0	0	0	0	0	0	0
Environmental tax	..	..	..	777	1 979	2 179	2 019	2 392	2 747	2 941
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	544	3 943	3 635	8 302	19 321	22 140	18 624	23 737	27 125	30 410
5124 Taxes on exports	94	7	7	7	33	29	27	29	84	135
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	92	1 110	1 166	1 423	2 603	2 827	990	1 845	3 064	4 211
Entertainment tax	12	27	2	0	0	0	0	0	0	0
Travel tax	80	1 084	1 164	1 423	2 603	2 827	990	1 845	3 064	4 211
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	2005	2010	2018	2019	2020	2021	2022	2023
5200 Taxes on use of goods and perform activities	38	268	525	514	1 446	1 242	1 194	1 183	1 230	7 226
5210 Recurrent taxes	38	268	525	514	1 446	1 242	1 194	1 183	1 230	1 441
5211 Paid by households: motor vehicles	27	239	274	475	1 095	1 150	1 135	1 112	1 165	1 368
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	251	39	352	92	60	70	65	73
Other licences	12	29	251	39	352	92	60	70	65	73
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	5 786
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 037	204	1 039	870	2 196	2 139	1 972	1 968	2 037	2 103
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 037	204	1 039	870	2 196	2 139	1 972	1 968	2 037	2 103

.. 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 2023.

Heading 2000: The figures include contributions to the National Insurance Scheme.

Heading 5220: The figures include carbon credit inflows.

Source: Ministry of Finance; Bank of Guyana; National Insurance Scheme.

Table 5.17. Honduras

Details of tax revenue

Million HNL

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	2 118	18 299	32 974	54 544	126 062	131 995	112 448	145 066	166 126	177 685
1000 Taxes on income, profits and capital gains	431	2 907	7 037	13 232	36 071	34 533	25 587	35 209	48 289	48 397
1100 Of individuals	157	992	2 312	4 528	11 368	11 365	11 214	14 258	17 478	18 570
1110 On income and profits	157	992	2 312	4 528	11 368	11 365	11 214	14 258	17 478	18 570
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	4 725	8 705	24 702	23 167	14 373	20 951	30 811	29 828
1210 On profits	274	1 916	4 725	8 705	24 702	23 167	14 373	20 951	30 811	29 828
Corporate income tax	274	1 916	4 121	7 400	22 082	20 538	12 731	18 286	26 509	25 441
Income tax surcharge	0	0	604	1 305	2 601	2 612	1 620	2 646	4 277	4 362
Special contribution of the cooperative sector	0	0	0	0	19	17	21	19	25	25
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	4 416	8 671	19 302	21 068	23 138	23 994	25 284	25 949
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	4 416	8 671	19 302	21 068	23 138	23 994	25 284	25 949
2410 On a payroll basis	179	1 727	4 416	8 671	19 302	21 068	23 138	23 994	25 284	25 949
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	485	1 025	1 005	935	1 081	1 215	1 459
4000 Taxes on property	16	266	631	994	3 243	3 428	2 954	4 119	4 881	5 562
4100 Recurrent taxes on immovable property	16	189	170	254	435	446	282	586	720	910
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	144	359	278	341	328	469	439	429
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	2 531	2 641	2 344	3 064	3 722	4 222
4500 Non-recurrent taxes	0	0	316	380	0	0	0	0	0	0
4510 On net wealth	..	..	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	316	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	19 032	28 937	64 017	66 742	55 520	75 817	80 525	90 535
5100 Taxes on production, sale, transfer, etc	1 401	12 436	19 032	28 937	64 017	66 742	55 520	75 817	80 525	90 535
5110 General taxes	344	5 146	9 565	16 050	41 562	42 891	35 815	49 264	56 067	64 421
5111 Value added taxes	344	5 146	9 565	16 050	41 562	42 891	35 815	49 264	56 067	64 421
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	9 468	12 887	22 454	23 851	19 705	26 553	24 458	26 114
5121 Excises	256	4 592	6 322	8 458	17 011	18 285	15 598	20 048	16 664	17 284
Beer	70	376	338	376	1 150	1 339	1 164	1 754	1 766	1 806
Soft drinks	25	240	268	514	979	1 075	1 073	1 332	1 351	1 495
Liquors	32	48	69	121	227	217	206	297	318	351
Petroleum products	43	347	0	0	0	0	0	0	0	0
Cigarettes	57	369	437	607	565	514	471	531	647	575
Fuel tax	0	2 954	4 916	6 288	13 061	14 131	11 951	14 919	11 004	11 101
Other	28	258	295	551	1 028	1 010	733	1 215	1 578	1 957
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	498	2 083	2 174	2 505	4 485	4 474	3 282	5 288	6 501	7 490
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 174	2 505	4 485	4 474	3 282	5 288	6 501	7 490
5124 Taxes on exports	217	6	0	0	90	18	10	76	21	67
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	..	..	90	18	10	76	21	67
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	2005	2010	2018	2019	2020	2021	2022	2023
5126 Taxes on specific services	0	0	0	0	80	49	41	44	42	42
Special contribution of mobile services	..	..	..	..	49	35	36	36	35	36
Special contribution of the food and services sector	..	..	..	..	26	9	3	5	2	0
Special contribution of casino games and slot machines	..	..	..	..	4	5	2	3	5	6
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	87	610	971	1 924	789	1 025	774	1 097	1 230	1 231
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and 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	1 858	2 225	2 404	5 220	4 315	4 847	5 931	5 783
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	91	962	1 858	2 225	2 404	5 220	4 315	4 847	5 931	5 783

.. 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).

Table 5.18. Jamaica

Details of tax revenue

Million JMD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	7 748	87 713	163 154	287 139	562 009	602 592	544 211	616 467	768 574	879 171
1000 Taxes on income, profits and capital gains	3 639	35 457	62 702	105 917	144 581	155 140	155 632	167 112	206 743	278 663
1100 Of individuals	1 687	17 441	36 043	54 798	62 644	69 323	72 692	77 756	96 902	143 758
1110 On income and profits	1 687	17 441	36 043	54 798	62 644	69 323	72 692	77 756	96 902	143 758
PAYE	1 489	16 515	34 223	50 828	57 472	63 716	67 228	72 416	90 077	136 491
Other individuals	198	926	1 820	3 969	5 173	5 607	5 464	5 340	6 825	7 267
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	13 134	33 091	62 504	67 623	61 823	68 791	79 485	100 539
1210 On profits	1 280	7 627	13 134	33 091	62 504	67 623	61 823	68 791	79 485	100 539
Bauxite/alumina	134	430	446	866	0	0	0	0	0	0
Other companies	1 146	7 197	12 688	32 224	61 427	67 251	61 665	68 646	79 355	100 431
Minimum business tax	0	0	0	0	1 077	372	159	145	129	108
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	672	10 389	13 525	18 028	19 433	18 194	21 117	20 565	30 356	34 366
Tax on dividends	68	854	248	1 059	1 987	2 368	2 757	2 536	3 379	3 011
Tax on interests	605	9 535	13 277	16 970	17 446	15 827	18 360	18 029	26 977	31 354
2000 Social security contributions	..	..	4 924	8 199	21 033	24 569	25 076	31 671	42 531	54 449
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	..	..	4 924	8 199	21 033	24 569	25 076	31 671	42 531	54 449
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	305	3 821	7 193	12 792	28 541	31 294	30 813	32 063	38 188	47 305
4000 Taxes on property	965	4 262	10 796	9 939	24 793	19 117	15 600	18 155	21 115	20 595
4100 Recurrent taxes on immovable property	67	639	1 455	2 600	8 478	9 020	7 996	9 546	9 716	9 449
4110 Households	67	639	1 455	2 600	8 478	9 020	7 996	9 546	9 716	9 449
Municipal property tax	0	639	1 455	2 600	8 478	9 020	7 996	9 546	9 716	9 449
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	9 341	7 339	16 315	10 097	7 603	8 609	11 399	11 146
Stamp duty	898	3 623	9 341	7 339	16 315	10 097	7 603	8 609	11 399	11 146
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	77 065	149 544	340 651	370 321	315 268	365 499	457 446	475 406
5100 Taxes on production, sale, transfer, etc	2 760	43 107	75 954	147 500	335 189	363 429	308 011	357 080	448 649	468 632
5110 General taxes	297	22 356	45 602	84 409	187 576	203 297	177 354	199 638	253 358	271 437
5111 Value added taxes	293	22 356	45 602	82 407	183 646	199 150	173 480	194 725	246 993	265 092
General consumption tax	293	22 356	45 602	82 407	183 646	199 150	173 480	194 725	246 993	265 092
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	2 002	3 930	4 147	3 873	4 913	6 364	6 345
Environmental levy	..	..	..	2 002	3 930	4 147	3 873	4 913	6 364	6 345
5120 Taxes on specific goods and services	2 463	20 752	30 352	63 091	147 613	160 133	130 658	157 442	195 291	197 195
5121 Excises	1 158	9 751	12 387	38 112	75 169	80 773	69 949	84 782	96 588	93 120
Special consumption tax	1 115	9 751	12 387	38 112	75 103	80 693	69 852	84 704	96 475	93 066
Quarry tax	0	0	0	0	66	80	97	78	113	54
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	14 999	19 959	41 243	44 809	40 420	47 762	60 695	61 628
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	2005	2010	2018	2019	2020	2021	2022	2023
5126 Taxes on specific services	523	2 503	2 966	5 020	31 202	34 550	20 289	24 898	38 009	42 447
Travel tax	86	1 999	1 914	3 512	20 114	21 954	9 108	12 624	23 274	27 974
Telephone call tax	86	0	0	0	3 247	3 568	3 619	3 414	3 252	2 919
Betting, gaming and lottery	50	504	1 052	1 508	5 205	6 152	6 163	7 229	8 401	8 048
Accommodation tax	87	0	0	0	2 636	2 877	1 400	1 631	3 082	3 506
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 perform activities	64	800	1 111	2 045	5 463	6 892	7 257	8 419	8 797	6 774
5210 Recurrent taxes	64	800	1 111	2 045	5 463	6 892	7 257	8 419	8 797	6 774
5211 Paid by households: motor vehicles	47	751	935	1 775	4 334	4 863	4 528	4 864	5 668	4 733
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	176	270	1 129	2 029	2 728	3 555	3 129	2 041
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	475	748	2 410	2 151	1 824	1 967	2 551	2 752
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	16	266	475	748	2 410	2 151	1 824	1 967	2 551	2 752
Contractors levy	16	266	475	748	2 410	2 151	1 824	1 967	2 551	2 752

.. 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.

Table 5.19. Mexico

Details of tax revenue

Million MXN

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	102 005	767 216	1 086 482	1 716 243	3 797 888	3 995 654	4 148 699	4 452 360	4 948 318	5 638 612
1000 Taxes on income, profits and capital gains	34 673	276 548	402 036	683 604	1 671 513	1 694 143	1 768 161	1 903 047	2 280 791	2 514 390
1100 Of individuals	..	..	195 869	313 473	804 236	829 501	872 598	938 623	1 066 965	1 190 186
Tax on income of individuals	..	..	195 869	313 473	804 236	829 501	872 598	938 623	1 066 965	1 190 186
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	135 840	246 745	809 834	803 643	832 120	898 767	1 136 636	1 243 430
Tax on income of corporations	..	..	135 840	246 745	809 834	803 643	832 120	898 767	1 136 636	1 243 430
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 673	276 548	70 327	123 386	57 443	60 999	63 443	65 657	77 190	80 774
Tax on income of other individuals and corporations	..	244 841	40 780	66 937	50 878	54 686	58 196	58 306	70 239	73 615
Tax on asset	..	13 913	12 033	(625)	(396)	(585)	(1 245)	(380)	31	(153)
Credit on salary	..	17 794	17 514	9 708	1 172	1 290	479	512	107	175
Oil yields tax	..	0	0	2 296	0	0	0	0	0	0
IETU	..	0	0	45 069	319	(195)	(888)	200	(346)	(23)
Imposed by Activity Exploration and extraction of hydrocarbon	..	0	0	0	5 470	5 803	6 902	7 019	7 160	7 160
2000 Social security contributions	17 165	138 223	206 551	277 459	509 087	552 058	576 019	612 175	681 672	761 511
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	17 165	138 223	206 551	277 459	509 087	552 058	576 019	612 175	681 672	761 511
2410 On a payroll basis	..	138 223	206 551	277 459	509 087	552 058	576 019	612 175	681 672	761 511
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	20 461	36 911	93 303	101 284	105 456	116 910	141 161	170 429
Substitute tax on salary	..	0	0	0	0	0	0	0	0	0
Payroll tax	..	11 101	15 746	27 813	92 833	100 798	104 825	115 974	139 977	169 037
Tax on remuneration to the personal work	..	65	4 562	8 841	270	298	407	579	837	989
Tax on professions and fees	..	36	53	71	111	121	177	235	263	320
Tax on operations by contract	..	15	100	186	90	67	47	121	84	84
4000 Taxes on property	1 914	13 964	26 796	38 955	77 110	79 262	79 237	90 206	105 244	95 499
4100 Recurrent taxes on immovable property	1 036	9 948	16 641	25 724	49 445	50 540	52 728	56 148	64 903	60 538
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	1 036	9 948	16 641	25 724	49 445	50 540	52 728	56 148	64 903	60 538
Property tax	..	9 948	16 641	25 724	49 445	50 540	52 728	56 148	64 903	60 538
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	10 155	13 231	27 665	28 722	26 509	34 058	40 341	34 961
Alienation of immovable property	..	1 763	984	1 122	1 823	1 939	1 982	2 486	2 837	2 903
Transfer of ownership of real estate	..	2 236	5 528	5 027	8 658	8 385	12 072	11 394	16 705	14 461
Purchasing property	..	18	3 643	7 082	17 184	18 397	12 456	20 177	20 799	17 596
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	319 613	418 945	651 915	1 381 659	1 504 252	1 544 156	1 647 927	1 623 605	1 982 475
5100 Taxes on production, sale, transfer, etc	44 171	310 326	403 158	630 123	1 364 208	1 486 758	1 527 674	1 630 616	1 606 144	1 962 769
5110 General taxes	26 635	189 606	318 432	504 509	922 238	933 327	987 525	1 123 699	1 221 803	1 366 583
5111 Value added taxes	26 635	189 606	318 432	504 509	922 238	933 327	987 525	1 123 699	1 221 803	1 366 583
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	84 726	125 614	441 970	553 432	540 149	506 917	384 341	596 187

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5121 Excises	10 072	86 163	55 286	86 098	358 577	470 993	469 040	410 450	259 306	464 008
Special tax on production and services on tobacco	..	8 083	15 492	26 925	41 452	42 484	43 848	45 657	47 948	48 156
Special tax on production and services on alcohol and beer	..	7 250	18 119	25 152	53 604	57 361	52 312	57 395	68 050	73 687
Special tax on production and services on sugar-sweetened beverages	..	0	829	0	25 916	27 260	29 124	30 478	34 247	37 963
Special tax on production and services on no staple foods with high caloric density	0	0	0	0	23 112	21 422	21 049	25 590	30 333	35 140
Other special tax on production and services	0	66 211	15 186	29 349	203 351	311 968	314 340	240 034	63 668	250 156
Tax on new automobiles	0	4 619	5 659	4 671	11 142	10 497	8 366	11 296	15 060	18 906
Tax on luxury goods and services	0	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	6 998	33 285	27 512	26 602	67 232	66 295	59 247	77 236	95 901	102 735
Step customs officer	..	423	692	2 071	1 690	1 554	1 309	1 697	2 229	2 025
Import taxes	..	32 861	26 820	24 531	65 543	64 741	57 938	75 539	93 672	100 710
5124 Taxes on exports	75	4	0	0	0	0	0	0	0	0
Tax on exports	..	4	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	132	1 042	1 578	10 958	8 692	9 196	5 625	9 265	13 863	17 527
IDE	..	0	0	8 022	(629)	(405)	(252)	(135)	(152)	(174)
Tax on lodging	..	504	798	1 384	3 945	4 254	2 500	4 119	6 411	8 198
Public entertainment tax	..	240	349	462	909	924	467	393	1 225	1 848
Tax on lotteries, raffles and gambling	..	267	417	923	2 947	3 403	2 114	3 799	5 055	4 352
Tax on commercials	..	4	15	166	1 231	376	0	0	0	0
Various indirect taxes	..	28	0	1	288	644	795	1 089	1 324	3 304
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	242	226	350	1 956	7 468	6 947	6 238	9 966	15 271	11 917
Mining fees	..	226	350	1 956	7 468	6 947	6 238	9 966	15 271	11 917
5130 Unallocable between 5110 and 5120	17	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	666	9 287	15 787	21 793	17 451	17 494	16 482	17 311	17 461	19 706
5210 Recurrent taxes	666	9 287	15 787	21 793	17 451	17 494	16 482	17 311	17 461	19 706
5211 Paid by households: motor vehicles	567	8 878	15 237	21 319	16 533	16 624	15 699	16 422	16 311	17 869
Tax on motor vehicles	..	8 878	15 237	21 319	16 533	16 624	15 699	16 422	16 311	17 869
5212 Paid by others: motor vehicles	0	301	357	281	640	645	437	605	705	911
Tax on federal auto transport	..	301	357	281	640	645	437	605	705	911
5213 Paid in respect of other goods	99	108	193	193	278	225	347	285	445	925
Sport fishing	..	40	80	59	73	73	55	69	87	79
Sport hunting	..	3	0	0	0	0	0	0	0	0
Tax on commercial activities	..	63	113	50	115	41	159	39	112	629
Trade in books and magazines	..	0	0	0	0	0	0	0	1	1
Tax on industrial activities	..	2	0	82	73	92	113	113	51	0
Mining	..	0	0	1	17	17	19	64	196	217
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	11 693	27 398	65 217	64 654	75 671	82 094	115 845	114 309
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 619	7 651	11 693	27 398	65 217	64 654	75 671	82 094	115 845	114 309
Accessories	..	5 504	9 543	22 206	45 864	41 063	56 793	54 231	83 591	72 133
Unallocable between 1000 and 5000 caused in exercices fiscal previous liquidation slopes or of payment	..	374	(927)	30	400	79	218	304	328	257
Additional state and local taxes	..	1 773	3 077	5 162	18 952	23 512	18 660	27 560	31 926	41 919

.. 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.

Table 5.20. Nicaragua

Details of tax revenue

Million NIO

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	..	9 300	18 353	36 162	95 459	107 333	110 648	134 518	156 174	178 432
1000 Taxes on income, profits and capital gains	..	1 144	3 902	8 351	29 258	33 036	32 470	40 753	50 714	58 692
1100 Of individuals	..	299	925	1 857	6 780	6 561	6 833	7 753	9 648	11 166
1110 On income and profits	..	299	925	1 857	6 780	6 561	6 833	7 753	9 648	11 166
1120 On capital gains
1200 Corporate	..	845	2 977	6 494	22 478	26 475	25 637	33 000	41 066	47 526
1210 On profits	..	845	2 977	6 494	22 478	26 475	25 637	33 000	41 066	47 526
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	3 363	8 090	24 624	27 586	29 014	32 054	35 571	38 390
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	3 363	8 090	24 624	27 586	29 014	32 054	35 571	38 390
2410 On a payroll basis	..	1 678	3 363	8 090	24 624	27 586	29 014	32 054	35 571	38 390
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	227	423	961	1 196	1 401	1 778	1 815	2 102
4100 Recurrent taxes on immovable property	..	0	211	403	881	1 129	1 346	1 707	1 726	1 994
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	17	20	80	67	55	71	90	107
Stamp duties	..	11	17	20	80	67	55	71	90	107
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	10 649	18 951	39 817	44 608	46 487	58 693	66 654	77 607
5100 Taxes on production, sale, transfer, etc	..	5 584	10 485	18 608	38 782	43 674	45 505	57 630	65 415	76 175
5110 General taxes	..	2 931	6 359	11 932	25 792	27 933	29 002	37 772	43 273	51 409
5111 Value added taxes	..	2 931	5 599	10 353	21 905	24 116	24 990	32 998	38 081	45 424
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	761	1 579	3 888	3 817	4 012	4 774	5 192	5 985
5120 Taxes on specific goods and services	..	2 653	4 126	6 676	12 990	15 741	16 503	19 858	22 142	24 766
5121 Excises	..	2 034	3 227	5 541	10 931	13 616	14 163	16 549	18 191	19 999
Alcoholic beverages	..	84	102	198	353	583	702	626	713	535
Beer	..	203	340	645	1 663	1 857	1 939	2 269	2 401	2 710
Cigarettes	..	70	143	45	0	0	0	0	0	1
Soft drinks	..	123	128	248	523	470	539	611	753	829
Petroleum products	..	1 359	1 756	2 699	5 395	5 589	5 561	6 846	6 900	7 100
Gaming machines	..	0	0	0	90	120	118	137	147	158
Excises on imports	..	196	734	1 559	2 763	4 805	5 083	5 794	7 057	8 360
Other excises	..	- 1	25	148	145	193	222	267	221	306
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	899	1 135	2 058	2 125	2 340	3 309	3 950	4 767
Custom duties	..	452	880	1 094	2 058	2 125	2 340	3 309	3 950	4 767
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	18	41	0	0	0	0	1	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 perform activities	..	0	163	343	1 035	934	982	1 063	1 239	1 432
5210 Recurrent taxes	18	20	59	61	63	68	80	92

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5211 Paid by households: motor vehicles	18	20	59	61	63	68	80	92
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	145	323	976	874	919	994	1 159	1 340
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	212	347	798	907	1 275	1 240	1 420	1 641
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	212	347	798	907	1 275	1 240	1 420	1 641

.. 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 2022 and 2023 as data are not available. Data for social security contributions are preliminary in 2022 and 2023.

Heading 1000: PIT (heading 1100) and CIT (heading 1200) revenues in 2022 and 2023 are estimated based on aggregate values.

Source: Ministerio de Hacienda y Crédito Público (Ministry of Finance and Public Credit); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

Table 5.21. Panama

Details of tax revenue

Million PAB

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	948	1 942	2 257	4 793	9 107	8 782	6 866	7 862	9 141	9 960
1000 Taxes on income, profits and capital gains	217	485	563	1 317	2 672	2 445	1 880	1 998	2 807	3 356
1100 Of individuals	140	295	303	440	1 193	1 135	965	1 101	1 418	1 723
1110 On income and profits	140	295	303	440	1 193	1 135	965	1 101	1 418	1 723
Payroll	115	222	227	353	1 049	992	838	967	1 268	1 573
Personal income tax	14	20	24	35	54	49	32	38	46	49
Panama Canal Authority withholding	10	53	52	52	90	94	94	97	103	101
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	66	159	213	603	955	902	595	582	954	1 232
1210 On profits	66	159	213	603	955	902	595	582	954	1 232
Colón Free Zone	5	3	4	20	53	45	30	41	69	51
Corporate income tax	61	155	208	584	901	857	565	541	884	1 181
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	47	273	524	407	320	315	435	402
Dividends and complimentary tax	11	31	47	166	307	266	218	210	269	293
Capital gains	0	0	0	107	217	142	102	105	167	108
2000 Social security contributions	325	742	827	1 615	3 273	3 295	2 851	3 325	3 313	3 490
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	827	1 615	3 273	3 295	2 851	3 325	3 313	3 490
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	36	36	59	130	138	103	113	131	200
Education insurance	..	36	36	59	130	138	103	113	131	200
4000 Taxes on property	32	43	77	138	244	169	126	180	208	249
4100 Recurrent taxes on immovable property	28	34	56	108	209	134	104	145	160	201
4110 Households	28	34	56	108	209	134	104	145	160	201
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	21	30	36	35	22	35	48	48
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	726	1 623	2 754	2 705	1 887	2 221	2 655	2 640
5100 Taxes on production, sale, transfer, etc	332	546	643	1 473	2 474	2 425	1 661	1 974	2 382	2 350
5110 General taxes	80	69	138	766	1 477	1 436	979	1 152	1 424	1 429
5111 Value added taxes	80	69	138	766	1 477	1 436	979	1 152	1 424	1 429
ITBMS on sales	31	69	138	399	957	954	659	710	880	875
ITBMS on imports	49	0	0	367	519	482	320	442	543	554
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	505	707	997	989	682	822	958	921
5121 Excises	0	141	106	239	449	468	301	368	431	428
Petroleum products	..	109	69	97	168	196	123	151	152	166
Beer	..	18	22	31	53	54	47	47	58	36
Cigarette	..	0	0	0	24	26	20	17	18	18
Wine and liquor	..	12	11	11	18	17	13	15	23	15
Soft drinks	..	2	3	6	11	11	7	6	6	5
Automobiles	..	0	0	0	149	138	69	105	140	159
Other excises	..	0	1	95	27	26	23	27	32	29
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	125	298	364	390	338	319	215	286	323	304
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	2005	2010	2018	2019	2020	2021	2022	2023
5126 Taxes on specific services	1	37	35	78	211	203	166	168	205	189
Insurance premiums	0	17	20	47	90	86	88	80	101	87
Cable and telecommunications	0	16	7	17	42	40	37	36	36	35
Gambling	0	0	1	1	53	50	16	29	42	44
Banks, financial institutions and exchange houses	0	2	7	12	26	26	25	23	26	24
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 perform activities	15	62	83	151	280	280	227	247	273	290
Other indirect taxes	0	0	0	36	66	61	42	50	56	62
5210 Recurrent taxes	12	58	75	115	214	219	184	197	216	228
5211 Paid by households: motor vehicles	0	7	8	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	5	4	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	46	63	115	214	219	184	197	216	228
Commercial licences	12	19	32	75	124	126	107	119	125	125
Permission to conduct commercial and service activities	0	25	29	38	86	89	73	75	88	98
Permission to conduct industrial activities	0	2	2	2	4	4	3	3	4	4
Others	0	0	1	0	0	0	0	0	0	0
5220 Non-recurrent taxes	4	4	7	0	0	0	0	0	0	0
Building and construction	0	4	7	..	..	..	..	..	..	..
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	27	41	34	30	20	24	28	26
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	26	27	27	41	34	30	20	24	28	26
Stamp duties	17	27	27	41	34	30	20	24	28	26
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 fiscal documents ("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 2023 are preliminary. Local government tax revenues for 2023 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).

Table 5.22. Paraguay

Details of tax revenue

Million PYG

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	608 021	3 587 451	7 078 832	15 638 531	31 954 693	33 008 733	32 441 314	37 494 171	42 659 531	45 466 039
1000 Taxes on income, profits and capital gains	73 726	470 388	938 886	2 096 498	5 265 609	6 022 875	6 010 196	6 920 734	8 777 690	8 175 518
1100 Of individuals	..	15 042	22 477	31 263	626 525	620 038	536 357	364 990	436 247	457 741
1110 On income and profits	..	15 042	22 477	31 263	626 525	620 038	536 357	364 990	436 247	457 741
IRAGRO-IMAGRO	..	15 042	22 477	30 113	360 003	327 328	277 061	14 567	3 481	2 997
Personal income tax	..	0	0	1 150	266 523	292 710	259 296	350 422	432 765	454 744
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	455 346	916 409	2 065 235	4 639 084	5 402 837	5 473 839	6 555 744	8 341 443	7 717 776
1210 On profits	..	455 346	916 409	2 065 235	4 639 084	5 402 837	5 473 839	6 555 744	8 341 443	7 717 776
Income tax on small businesses	..	0	0	9 380	25 540	26 824	28 852	1 907	408	206
Single tax	..	4 238	5 802	7 15	1	0	0	0	0	0
Single tax on maquiladoras companies	..	0	289	3 310	27 070	31 201	35 229	53 255	59 535	50 634
IRACIS	..	451 108	910 318	2 051 830	4 586 475	5 344 811	1 302 426	215 069	113 934	111 849
Business income tax (IRE)	..	0	0	0	0	0	3 239 933	5 288 814	7 007 006	6 240 808
Tax on dividends and income (IDU)	..	0	0	0	0	0	867 399	996 698	1 160 560	1 314 279
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	1 591 980	3 552 640	8 209 087	8 729 492	8 954 858	10 273 367	11 801 175	12 909 156
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	1 591 980	3 552 640	8 209 087	8 729 492	8 954 858	10 273 367	11 801 175	12 909 156
2410 On a payroll basis	28 882	919 533	1 591 980	3 552 640	8 209 087	8 729 492	8 954 858	10 273 367	11 801 175	12 909 156
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	192 393	276 119	415 570	443 521	401 222	488 894	541 289	584 604
4100 Recurrent taxes on immovable property	17 162	..	..	258 423	389 962	417 177	..	..	498 239	544 983
4110 Households	17 162	..	..	258 423	389 962	417 177	..	..	498 239	544 983
Real estate tax	17 162	..	..	249 697	359 235	378 712	..	..	447 898	491 060
Tax on vacant lots	0	..	..	2 925	17 411	20 985	..	..	26 471	27 815
Large estate and land tax	0	..	..	5 801	13 315	17 480	..	..	23 871	26 108
4120 Others	0	..	..	0	0	0	..	..	0	0
4200 Recurrent taxes on net wealth	0	..	..	0	0	0	..	..	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	..	..	0	0	0	..	..	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	..	..	15 955	24 583	24 912	..	..	41 869	38 340
Real estate transfer tax	..	..	..	11 766	17 228	17 216	..	..	32 576	28 102
Municipal Seal and Stamp Paper Tax	..	..	..	3 857	7 326	7 346	..	..	9 064	8 904
Registration and stamp duties	..	..	..	332	30	350	..	..	229	1 335
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	1 742	1 025	1 432	565	579	1 181	1 281
5000 Taxes on goods and services	438 444	2 080 878	4 313 729	9 462 461	17 901 774	17 610 929	16 929 091	19 548 577	21 287 297	23 508 408
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	4 309 832	9 245 877	17 550 296	17 230 758	16 557 669	19 123 598	20 838 938	23 023 740
5110 General taxes	..	1 150 496	2 478 998	5 991 694	11 851 395	11 794 402	11 787 033	13 705 814	15 142 895	17 037 941
5111 Value added taxes	..	1 150 496	2 478 998	5 991 694	11 851 395	11 794 402	11 787 033	13 705 814	15 142 895	17 037 941
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	1 830 834	3 254 183	5 698 901	5 436 356	4 770 635	5 417 784	5 696 043	5 985 799
5121 Excises	300 219	456 561	949 962	1 710 531	3 156 091	2 992 813	2 773 235	2 989 115	2 832 744	2 974 981
Fuels	41 087	316 694	688 773	1 126 143	2 300 311	2 084 712	2 032 124	2 301 115	2 015 230	2 080 065
Other excises	259 132	136 194	249 239	537 887	841 900	886 475	724 578	664 820	785 758	865 009
Animal health and quality service	0	3 673	11 950	46 501	13 881	13 875	16 533	23 163	31 755	29 907
Livestock trade	0	0	0	0	0	7 751	0	17	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	138 225	473 821	880 872	1 524 252	2 512 883	2 420 302	1 984 697	2 409 292	2 840 257	2 984 368
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	19 401	29 927	23 241	..	..	23 041	26 450
Advertising	..	..	..	5 249	7 387	6 741	..	..	8 281	9 542
Public transport	..	..	..	4 363	4 196	3 420	..	..	1 896	2 728
Gambling	..	..	..	16	6 448	6 617	..	..	6 787	8 173
Advertising and gambling	..	..	..	8 884	9 796	4 447	1 317	2 502	3 723	3 519
Other taxes on specific services	..	..	..	888	2 099	2 017	1 082	2 810	2 354	2 489
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
5200 Taxes on use of goods and perform activities	..	..	..	216 347	350 893	379 208	..	..	447 151	483 312
5210 Recurrent taxes	..	..	..	183 622	315 178	329 087	..	..	388 958	418 103
5211 Paid by households: motor vehicles	..	..	..	0	0	0	..	..	0	0
5212 Paid by others: motor vehicles	..	..	..	52 365	106 872	109 402	..	..	118 598	123 942
Motor vehicle licences	..	..	..	52 365	106 872	109 402	..	..	118 598	123 942
5213 Paid in respect of other goods	..	..	..	131 257	208 305	219 685	..	..	270 361	294 161
Licencing fees	..	..	..	126 965	203 605	214 555	225 717	245 516	264 129	287 160
slaughter tax	..	..	..	4 271	4 635	4 990	5 585	3 958	5 886	6 329
Tax to the owners of animals	..	..	..	21	65	140	148	199	345	672
5220 Non-recurrent taxes	..	..	3 897	32 725	35 715	50 121	35 607	57 390	58 193	65 208
Tax on construction	..	..	0	31 696	34 999	49 375	34 930	56 728	57 466	64 704
Luxury automobile tax	..	..	3 897	91	0	0	0	0	0	0
Trademarks registration	..	..	0	938	716	746	677	662	727	504
5300 Unallocable between 5100 and 5200	0	0	0	237	585	962	1 092	1 872	1 208	1 356
6000 Other taxes	49 807	44 875	41 844	250 812	162 652	201 917	145 946	262 599	252 081	288 352
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	44 875	41 844	250 812	162 652	201 917	145 946	262 599	252 081	288 352
Taxes replaced	0	0	0	0	0	0	0	0	0	0
Other	49 807	44 875	41 844	250 812	162 652	201 917	145 946	262 599	252 081	288 352

.. 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).

Table 5.23. Peru
Details of tax revenue
Million PEN

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	601	26 526	40 145	73 779	121 833	128 478	109 820	158 068	178 749	169 615
1000 Taxes on income, profits and capital gains	37	5 078	10 877	25 530	40 359	42 986	36 526	55 185	69 141	61 638
1100 Of individuals	3	2 117	3 327	6 518	13 598	14 744	13 182	16 765	18 325	17 875
First category	..	167	181	160	580	624	503	616	679	736
Second category	..	7	250	869	1 772	2 412	1 767	3 835	3 605	3 244
Fourth category	..	234	395	521	960	1 023	1 002	1 328	1 410	1 329
Fifth category	..	1 641	2 369	4 735	9 162	9 760	9 178	10 237	11 600	11 844
Income Tax Adjustments	..	68	130	233	1 125	926	733	749	1 030	722
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	2 526	7 319	17 773	25 210	25 681	19 756	35 488	48 448	41 153
1210 On profits	32	2 526	7 319	17 773	25 210	25 681	19 756	35 488	48 448	41 153
Third category	..	2 023	5 316	14 652	17 268	17 679	13 804	22 786	29 821	28 176
Income tax on mining	..	0	0	0	770	545	430	1 802	1 608	1 233
Income tax special regime	..	47	55	118	344	354	271	406	458	458
Other incomes corporate	..	18	41	148	1 584	1 666	1 388	2 206	2 571	2 516
Income Tax Adjustments	..	438	1 908	2 856	5 244	5 438	3 863	8 291	13 992	8 770
Income tax on mining refunds	..	0	0	0	0	0	0	-1	-2	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	232	1 239	1 550	2 560	3 588	2 932	2 368	2 611
Income tax on non-residents	1	487	542	1 511	3 560	4 135	5 658	4 425	4 755	5 014
Income tax refunds	0	-51	-310	-272	-2 009	-1 575	-2 071	-1 493	-2 387	-2 404
2000 Social security contributions	50	3 185	4 024	7 929	14 873	15 453	14 680	16 407	17 877	18 883
2100 Employees	..	566	692	2 433	4 150	4 137	3 864	4 193	4 471	4 480
2110 On a payroll basis	..	566	669	1 665	3 874	3 959	3 681	3 988	4 121	4 227
2120 On an income tax basis	..	0	23	768	275	179	182	206	350	253
Solidarity contribution for pension plan	..	..	23	768	275	179	182	206	350	253
2200 Employers	..	2 515	3 285	5 454	10 653	11 245	10 767	12 166	13 353	14 344
2210 On a payroll basis	..	2 432	3 140	5 216	10 299	10 883	10 344	11 680	12 795	13 825
2220 On an income tax basis	..	83	144	238	354	362	423	486	558	519
2300 Self-employed or non-employed	..	95	36	42	70	70	49	48	54	59
2310 On a payroll basis	..	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	..	95	36	42	70	70	49	48	54	59
2400 Unallocable between 2100, 2200 and 2300	50	9	12	0	1	0	0	0	0	0
2410 On a payroll basis	50	9	12	0	1	..	..	..	..	..
2420 On an income tax basis	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	1 149	7	57	99	99	96	101	113	115
Extraordinary solidarity tax (IES)	..	1 151	14	3	1	0	1	0	2	2
IES refunds	..	-2	-7	-2	0	-3	0	0	0	-1
Contributions to SENATI	..	0	0	56	98	102	96	100	111	114
4000 Taxes on property	99	323	2 414	3 833	6 622	7 146	5 942	7 659	8 376	9 128
4100 Recurrent taxes on immovable property	0	298	461	727	1 748	2 026	1 749	2 266	2 391	2 711
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	1 072	1 601	3 942	4 082	3 523	4 393	4 816	5 302
4210 Individual	..	..	0	0	0	0	0	0	0	0
4220 Corporate	..	..	1 072	1 601	3 942	4 082	3 523	4 393	4 816	5 302
Temporary Net Assets Tax (ITAN)	..	..	1 073	1 788	4 953	5 176	4 764	5 926	6 302	6 692
Temporary Net Assets Tax (ITAN) refunds	..	..	0	-186	-1 011	-1 094	-1 241	-1 533	-1 485	-1 390
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	804	1 504	932	1 037	669	1 000	1 169	1 115
Financial transactions tax	0	0	706	944	200	224	207	271	309	311
Real estate transfer tax	0	25	98	560	732	813	463	728	861	804
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	61	0	76	0	0	0	0	0	0	0
5000 Taxes on goods and services	407	16 045	22 157	35 330	57 206	59 446	50 457	73 221	79 632	76 345
5100 Taxes on production, sale, transfer, etc	407	16 020	22 101	35 175	56 912	59 144	50 216	72 938	79 308	75 998
5110 General taxes	109	9 646	15 109	29 094	49 038	49 197	42 375	62 780	68 418	65 093
5111 Value added taxes	109	9 646	15 109	29 094	49 038	49 197	42 375	62 780	68 418	65 093
VAT (internal)	69	6 992	10 587	19 629	35 125	37 892	32 708	42 608	47 375	48 052
VAT (imports)	41	4 961	7 715	15 908	25 541	25 613	22 671	35 490	40 930	35 393
VAT refunds	0	-2 307	-3 193	-6 442	-11 628	-14 307	-13 004	-15 318	-19 887	-18 351
5112 Sales tax	..	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	297	6 374	6 992	6 081	7 874	9 947	7 841	10 158	10 890	10 905
5121 Excises	232	3 518	4 193	4 875	7 011	8 672	7 238	9 575	9 773	9 921
Fuels	151	2 145	2 607	2 410	2 565	3 212	2 970	3 648	3 000	3 464
Gasoline sales tax	3	97	140	210	437	456	316	548	799	678
Other excises	78	1 304	1 459	2 258	4 295	5 005	3 951	5 490	6 026	5 864
Excise tax refunds	0	-28	-12	-4	-286	-4	-5	-119	-58	-90
Plastic Bag Consumption Tax	0	0	0	0	0	4	7	7	7	6
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 741	2 625	779	109	504	398	299	576	388
Customs duties	64	2 960	3 143	1 803	1 455	1 424	1 159	1 465	1 806	1 547
Customs duties refunds	0	-219	-518	-1 024	-1 345	-920	-760	-1 166	-1 231	-1 159
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	174	427	754	771	205	284	542	597
Casinos and slot machines	..	81	49	187	318	310	69	125	204	211
Tourism tax	..	0	74	105	193	211	65	76	176	202
Municipal taxes on services	..	34	50	135	243	250	70	83	162	183
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 perform activities	0	25	55	154	294	302	241	284	323	347
5210 Recurrent taxes	..	25	55	154	294	302	241	284	323	347
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	666	1 100	2 673	3 348	2 119	5 495	3 610	3 507
6100 Paid solely by business	0	84	73	108	133	135	93	109	114	115
Single simplified regime	..	84	73	108	133	135	93	109	114	115
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	9	662	594	993	2 540	3 214	2 026	5 386	3 496	3 392
Tax Instalment payments	9	542	397	714	1 320	1 843	1 165	4 437	2 314	2 360
Other taxes	0	133	266	280	1 225	1 389	868	1 031	1 271	1 194
Other tax refunds	0	-14	-69	-2	-5	-18	-8	-81	-89	-162

.. 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 1210: "Income tax on mining refunds" has been added under heading 1210 in this edition. It was previously included within "Other tax refunds" under heading 6200.

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. "National Housing Fund (FONAVI)" has been removed in this edition.

Heading 4220: "Temporary Net Assets Tax (ITAN)" has been reclassified under heading 4220 in this edition. It was previously under heading 1210. "Temporary Net Assets Tax (ITAN) refunds" has been added under heading 4220 in this edition. It was previously included within "Other tax refunds" under heading 6200.

Heading 5121: "Plastic Bag Consumption Tax" has been added under heading 5121 in this edition.

Heading 5123: Customs duties refunds have been added under heading 5123 in this edition.

Heading 6200: "Other tax refunds" excludes "Income tax on mining refunds" and "Temporary Net Assets Tax (ITAN) refunds" in this edition as they are reported separately under headings 1210 and 4220 respectively.

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).

Table 5.24. Saint Lucia

Details of tax revenue

Million XCD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	..	480	612	828	1 157	1 180	923	1 046	1 274	1 383
1000 Taxes on income, profits and capital gains	..	137	157	224	269	258	228	226	283	307
1100 Of individuals	..	49	58	83	131	134	115	130	153	151
1110 On income and profits	..	49	58	83	131	134	115	130	153	151
Personal income tax	..	49	58	83	113	116	99	112	131	124
Arrears on personal income tax	..	0	0	0	18	18	16	18	22	27
1120 On capital gains
1200 Corporate	..	63	60	95	115	111	97	84	114	141
1210 On profits	..	63	60	95	115	111	97	84	114	141
Corporate income tax	..	63	60	95	92	93	81	67	94	114
Arrears on corporate income tax	..	0	0	0	23	18	16	17	20	27
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	..	26	39	46	23	13	17	12	16	15
Withholdings	..	7	17	14	28	16	20	18	21	22
Arrears	..	25	30	42	5	7	5	4	5	3
Tax Refunds	..	-6	-8	-10	-10	-9	-8	-10	-10	-10
2000 Social security contributions	..	48	63	92	120	127	118	128	152	158
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	63	91	119	126	117	126	150	157
2410 On a payroll basis	..	48	63	91	119	126	117	126	150	157
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	24	19	26	25	20	31	36	35
4100 Recurrent taxes on immovable property	..	2	6	3	10	8	7	8	12	10
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	18	16	17	18	13	23	24	26
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	368	493	742	770	555	661	803	882
5100 Taxes on production, sale, transfer, etc	..	277	353	467	715	742	548	654	797	871
5110 General taxes	..	101	112	119	329	339	241	306	396	404
5111 Value added taxes	..	0	0	0	329	339	241	306	382	404
VAT (domestic)	181	184	..	..	..	..
VAT (imports)	148	156	..	..	..	..
5112 Sales tax	..	101	112	119	0	0	0	0	14	0
Consumption tax (domestic)	..	11	8	6	..	..	0	..	0	..
Consumption tax (Imports)	..	90	104	114	..	..	0	..	14	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	176	240	348	385	402	306	348	401	467
5121 Excises	..	34	13	85	134	140	121	111	101	139
Excise tax (domestic)	..	28	6	14	5	5	3	3	4	4
Excise tax (imports)	..	0	0	68	109	114	99	88	76	115
Fuel Surcharge	..	3	3	4	20	21	18	20	21	20
Surcharge on international calls	..	4	4	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	178	187	206	205	160	203	241	263
Import Duty	..	64	90	101	123	122	92	116	138	152
Thruput Charge	..	1	2	6	4	4	4	4	1	2
Service Charge (imports) and security charges	..	33	86	64	79	80	65	83	103	110
Environmental Levy	..	9	0	16	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	34	49	76	45	57	25	35	59	65
Hotel occupancy tax	..	23	29	34	0	1	0	0	1	0
Insurance premium tax	..	4	5	7	9	10	10	10	11	14
Cellular tax	..	0	8	18	0	0	0	0	0	0
Passenger facility fee	..	0	2	5	3	3	1	1	4	7
Travel tax	..	3	5	4	5	4	1	1	6	6
Airport tax	..	5	1	9	28	39	13	22	37	37
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	16	26	28	28	8	7	6	10
5210 Recurrent taxes	..	7	16	26	28	28	8	7	6	10
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	16	26	28	28	8	7	6	10
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 2023 represent April 2023 to March 2024.

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 in 2023 are government revised estimates.

Heading 2000: Social security contributions follow financial year from July to June, instead of April to March. For example, social security contributions in 2023 are between 1st July 2022 and 30th June 2023. Data are estimated for 2021-23.

Heading 5123: Data for security charge are not available after 2019.

Heading 5213: Data from 2020 include some of the licences and fees under taxes on use of goods and permissions in Estimates of Revenue and Expenditure 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.

Table 5.25. Trinidad and Tobago

Details of tax revenue

Million TTD

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	4 923	10 953	27 665	39 720	36 813	38 417	31 258	34 745	47 956	46 704
1000 Taxes on income, profits and capital gains	2 595	6 224	20 010	27 213	19 413	22 391	15 332	17 206	32 666	29 668
1100 Of individuals	669	2 325	4 452	4 674	6 842	7 215	6 209	5 816	5 811	6 054
1110 On income and profits	669	2 325	4 452	4 674	6 842	7 215	6 209	5 816	5 811	6 054
Health surcharge	92	149	187	185	184	191	170	166	180	170
Insurance surrender tax	6	7	15	22	57	65	59	65	80	66
Individuals (Ch. 75:01)	571	2 169	4 250	4 467	6 601	6 960	5 980	5 585	5 551	5 818
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 856	3 704	15 023	21 659	11 713	13 816	8 186	10 384	25 817	21 995
1210 On profits	1 856	3 704	15 023	21 659	11 713	13 816	8 186	10 384	25 817	21 995
Oil companies	1 439	2 441	10 806	13 834	2 093	3 755	1 762	3 104	11 462	10 171
Other companies	383	1 041	3 166	6 630	8 858	8 694	5 641	6 292	11 768	9 587
Business levy	0	65	146	206	608	649	571	650	642	763
National recovery impost	34	0	0	0	0	0	0	0	0	0
Unemployment Fund	0	157	905	989	153	718	211	339	1 945	1 474
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	536	881	858	1 360	938	1 005	1 038	1 619
2000 Social security contributions	183	702	1 173	2 645	4 670	4 706	4 686	4 510	4 530	4 808
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	1 173	2 645	4 670	4 706	4 686	4 510	4 530	4 808
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	307	194	362	405	260	289	345	291
4100 Recurrent taxes on immovable property	39	64	63	22	4	50	2	2	2	1
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	245	172	359	356	258	287	342	290
Stamp duties	49	111	245	172	359	356	258	287	342	290
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	6 175	9 667	12 368	10 915	10 980	12 740	10 416	11 938
5100 Taxes on production, sale, transfer, etc	1 973	3 603	5 948	9 282	12 024	10 612	10 752	12 480	10 143	11 637
5110 General taxes	980	1 890	3 149	6 358	8 087	6 836	7 417	9 173	6 437	7 788
5111 Value added taxes	927	1 890	2 963	6 032	7 245	5 848	6 682	8 296	5 097	6 613
5112 Sales tax	54	0	0	0	0	0	0	0	0	0
5113 Other	0	0	186	325	842	988	734	877	1 340	1 175
Green Fund	..	..	186	325	813	957	689	811	1 284	1 117
Tax on online purchases	..	..	0	0	29	31	46	66	56	58
5120 Taxes on specific goods and services	993	1 713	2 799	2 924	3 936	3 777	3 336	3 307	3 707	3 849
5121 Excises	481	801	1 072	708	793	680	703	707	755	710
Alcohol products	..	..	..	156	183	187	205	209	225	196
Beer	..	..	..	202	202	173	197	208	220	229
Petroleum products	..	..	..	105	98	23	6	0	0	0
Cigarette products	..	..	..	243	269	262	274	288	307	283
Malt beverages	..	..	..	2	41	35	21	2	3	2
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	260	748	1 473	1 905	2 732	2 672	2 301	2 287	2 608	2 740
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	2005	2010	2018	2019	2020	2021	2022	2023
5126 Taxes on specific services	49	163	253	311	411	425	331	313	343	399
Insurance premium tax	0	56	98	167	170	180	159	175	177	180
Transaction tax on financial services	0	23	33	53	97	103	92	90	103	115
Hotel room tax	0	23	42	46	52	55	34	20	34	54
Betting and entertainment taxes	4	17	9	12	0	0	0	0	0	0
Other taxes on goods and services	45	44	72	33	93	86	46	27	30	50
5127 Other taxes on internat. trade and transactions	202	0	0	1	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 perform activities	81	249	227	386	344	303	228	260	272	301
5210 Recurrent taxes	81	249	227	386	344	303	228	260	272	301
Motor vehicle taxes and duties	76	239	217	375	334	291	221	251	260	290
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	5	10	10	10	11	12	7	9	12	11
Liquor and miscellaneous business licence fees	5	10	10	10	11	12	7	9	12	11
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 2023 represent October 2022 to September 2023.

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 2023 are between 1st July 2022 and 30th June 2023. 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.

Table 5.26. Uruguay

Details of tax revenue

Million UYU

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	2 399	64 183	106 251	212 907	534 519	573 642	600 332	684 851	780 163	821 959
1000 Taxes on income, profits and capital gains	114	8 698	13 831	42 583	140 527	149 920	159 783	178 797	207 294	217 293
1100 Of individuals	0	3 597	3 285	19 148	78 571	85 847	91 819	98 825	113 351	121 171
Personal income tax (IRP)	..	3 597	3 285	0	0	0	0	0	0	0
1110 On income and profits	..	..	..	16 790	69 083	75 944	80 407	84 910	96 142	103 172
IRPF second category	..	..	..	14 643	61 077	67 254	70 295	74 209	84 803	92 152
Social security assistance	..	..	..	2 651	11 091	12 336	14 198	15 355	16 315	16 648
Personal income tax refunds	..	..	..	-504	-3 085	-3 646	-4 086	-4 653	-4 977	-5 627
1120 On capital gains	..	..	..	2 358	9 488	9 903	11 412	13 915	17 209	17 999
IRPF first category	..	..	..	2 358	9 488	9 903	11 412	13 915	17 209	17 999
1200 Corporate	114	5 102	10 546	21 772	56 316	58 071	61 487	71 500	82 729	83 530
1210 On profits	114	5 102	10 546	21 772	56 316	58 071	61 487	71 500	82 729	83 530
Income tax for economic activities (IRAE)	0	0	0	21 437	56 316	58 071	61 487	71 500	82 729	83 530
Industry and commerce income tax (IRIC)	97	5 096	10 516	333	0	0	0	0	0	0
Agricultural income tax (IRA)	10	3	30	2	0	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	0	1 662	5 639	6 002	6 477	8 472	11 214	12 592
Non-resident income tax (IRNR)	..	..	..	1 662	5 639	6 002	6 477	8 472	11 214	12 592
2000 Social security contributions	717	17 679	21 425	49 742	139 561	151 589	150 185	165 500	196 321	218 255
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	21 425	49 742	139 561	151 589	150 185	165 500	196 321	218 255
2410 On a payroll basis	717	17 679	21 425	49 742	139 561	151 589	150 185	165 500	196 321	218 255
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	12 159	18 965	40 508	44 178	46 785	52 387	60 024	63 961
4100 Recurrent taxes on immovable property	87	3 248	5 586	8 140	19 648	21 056	22 672	24 921	27 927	31 134
Primary education tax	0	378	852	1 064	2 961	3 271	3 474	3 822	4 224	4 664
Farm property tax	0	155	1	189	728	750	941	968	1 127	1 031
Property tax surcharge	0	0	0	0	476	471	610	562	601	537
Primary education tax refunds	0	0	0	0	-3	-2	-1	-1	-2	-1
Other property taxes	87	2 715	4 733	6 887	15 485	16 567	17 649	19 570	21 976	24 903
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	4 942	8 760	17 473	19 717	20 335	22 357	25 740	27 090
4210 Individual	64	108	336	382	760	707	676	579	519	437
4220 Corporate	30	1 661	4 605	8 378	16 713	19 010	19 659	21 778	25 221	26 653
Corporate wealth tax	28	1 507	4 382	8 165	16 713	19 010	19 659	21 778	25 221	26 653
Tax on financial investment companies (ISAFI)	1	154	224	213	1	0	1	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	31	476	1 259	1 740	2 819	2 841	3 193	4 341	5 307	4 985
Property transfer tax (ITP)	11	372	886	1 347	1 984	1 859	2 120	2 866	3 553	3 641
Tax on transfer of rights over athletes	0	0	47	3	0	0	0	0	0	0
Auction tax	20	104	326	390	835	982	1 073	1 475	1 754	1 344
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	372	326	567	564	585	768	1 050	751
Corporation control tax (ICOSA)	1	15	176	325	567	564	585	768	1 050	751
Financial system control tax (ICOSIFI)	0	0	196	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 358	32 139	57 834	100 282	210 711	224 394	239 924	284 206	311 195	316 632
5100 Taxes on production, sale, transfer, etc	1 301	29 562	54 763	96 494	199 329	212 218	227 247	269 210	294 123	298 172
5110 General taxes	660	18 009	34 641	69 951	137 400	145 846	157 644	184 834	199 428	206 033
5111 Value added taxes	660	17 995	31 696	69 921	137 400	145 846	157 644	184 834	199 428	206 033
5112 Sales tax	1	14	2 945	30	0	0	0	0	0	0
Social security financing tax (COFIS)	0	0	2 905	30	..	..	..	..	..	..
Other sales taxes	1	14	40	0	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5120 Taxes on specific goods and services	641	11 553	20 122	26 543	61 928	66 372	69 604	84 376	94 695	92 139
5121 Excises	393	7 896	11 447	17 300	39 214	42 183	44 212	51 646	58 274	57 773
Fuels	203	4 067	4 900	6 551	18 662	20 094	22 157	23 720	18 047	17 822
Tobacco products	80	1 741	2 705	4 236	7 518	7 703	7 944	8 303	8 640	8 775
Motor vehicles	20	656	977	2 289	3 789	3 799	4 626	7 289	7 437	7 540
Non-alcoholic beverages	19	464	532	1 172	2 687	2 754	2 879	2 964	3 297	3 675
Agricultural products	4	299	1 182	1 349	2 636	2 998	3 256	4 548	5 222	3 906
Beer	8	205	308	602	1 526	1 494	1 688	1 773	2 032	2 191
Advances of import excises	0	27	9	-136	704	1 591	-465	0	0	0
Greases and lubricants	5	119	289	390	652	677	815	1 380	1 374	1 432
Alcoholic beverages	22	212	352	562	617	677	714	1 024	1 125	1 225
Other excises	32	106	193	283	423	397	598	644	11 098	11 207
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	214	1 967	5 195	8 478	20 878	22 124	23 099	29 923	33 304	31 341
5124 Taxes on exports	1	32	243	325	770	858	908	1 374	1 430	1 114
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	34	1 392	2 748	440	1 067	1 207	1 384	1 433	1 686	1 911
Bank asset tax (IMABA)	31	1 092	1 152	2	0	0	0	0	0	0
Income tax for insurance companies	3	76	298	366	916	1 004	1 270	1 333	1 447	1 673
Other services taxes	0	224	1 298	72	152	202	115	100	239	237
5127 Other taxes on internat. trade and transactions	0	265	489	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 perform activities	57	2 576	3 071	3 788	11 382	12 176	12 677	14 996	17 072	18 459
5210 Recurrent taxes	57	2 576	3 071	3 788	11 382	12 176	12 677	14 996	17 072	18 459
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	3 071	3 788	11 382	12 176	12 677	14 996	17 072	18 459
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	1 003	1 335	3 212	3 560	3 655	3 960	5 329	5 820
6100 Paid solely by business	-10	-145	533	586	980	1 039	1 033	1 099	1 205	1 231
Small business tax (minimum VAT)	0	296	457	586	980	1 039	1 033	1 099	1 205	1 231
Credit card tax	0	0	76	0	0	0	0	0	0	0
Other tax refunds	-10	-440	0	0	0	0	0	0	0	0
6200 Other	7	303	470	748	2 232	2 521	2 623	2 861	4 124	4 589

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

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).

Table 5.27. Venezuela

Details of tax revenue

VES

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
Total tax revenue	4 115	108 486	482 849	1 200 840	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	3 444	46 856	185 291	368 365	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	3 148	33 683	111 839	86 998	..	..	..	..	..	..
1210 On profits	3 148	33 683	111 839	86 998	..	..	..	..	..	..
Oil	3 148	33 683	111 839	86 998	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	73 452	281 367	..	..	..	..	..	..
2000 Social security contributions	202	5 905	18 899	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	18 899	96 896	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	..	..	..	..	..	..
4000 Taxes on property	11	3 999	28 338	2 217	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	552	2 217	..	..	..	..	..	..
4310 Estate and inheritance taxes	11	191	552	2 217	..	..	..	..	..	..
4320 Gift taxes	0	0	0	0	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	27 786	0	..	..	..	..	..	..
Bank debits	..	2 918	27 429	..	..	..	..	..	..	..
Registration of immovable property rights	..	890	357	..	..	..	..	..	..	..
Tax on Large Financial Transactions (IGTF)	..	0	0	..	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
5000 Taxes on goods and services	457	51 726	250 322	733 363	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	457	51 726	250 322	733 363	..	..	..	..	..	..
5110 General taxes	0	32 716	195 132	561 005	..	..	..	..	..	..
5111 Value added taxes	0	32 716	195 132	561 005	..	..	..	..	..	..
5112 Sales tax	..	0	0	0	..	..	..	..	..	..
5113 Other	..	0	0	0	..	..	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	55 190	172 357	..	..	..	..	..	..
5121 Excises	157	7 742	16 036	88 722	..	..	..	..	..	..
Oil	57	4 679	4 718	12 798	..	..	..	..	..	..
Alcoholic beverages	58	852	4 270	21 915	..	..	..	..	..	..
Tobacco	42	2 201	7 038	54 009	..	..	..	..	..	..
Matches	0	9	11	0	..	..	..	..	..	..
5122 Profits of fiscal monopolies	0	0	0	0	..	..	..	..	..	..
5123 Customs and import duties	300	9 716	36 522	81 333	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	0	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	..	..	..	..	..	..
5126 Taxes on specific services	0	1 552	2 631	2 302	..	..	..	..	..	..
Telecommunications	0	1 505	2 370	0	..	..	..	..	..	..
Casinos, bingo and slot machines	0	47	261	2 302	..	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	0	0	0	0	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	..	..	..	..	..	..
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2005	2010	2018	2019	2020	2021	2022	2023
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
6000 Other taxes	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 are not available from 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).

6 Country tables, tax revenues by sub-sectors of general government, 1990-2023

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 2023.

Figures referring to 1991-99, 2001-09 and 2011-21 in Tables 6.1 to 6.27 have been omitted because of lack of space. The complete series are, however, available online at <http://data-explorer.oecd.org/s/e1>.

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

Million XCD

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	..	38	92	71	107	..	..	..	..	..
1100 Of individuals	..	0	33	0	0	..	..	..	..	..
1200 Corporate	..	37	59	71	106	..	..	..	..	..
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	96	66	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	18	32	25	..	..	..	..	..
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	64	41	..	..	..	..	..
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	585	619	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	217	429	581	587	..	..	..	..	..
5110 General taxes	..	0	179	396	398	..	..	..	..	..
5120 Taxes on specific goods and services	..	217	250	186	189	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	6	4	31	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	268	577	752	792	..	..	..	..	..

Million XCD

	Local government					Social security funds ¹				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	160	175
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	83	160	175
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 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	160	175

.. Not available

1. Figures for 2019-23 are estimated.

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

Million ARS

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	542	11 303	78 427	4 727 878	8 815 183	0	0	0	0	0
1100 Of individuals	141	3 937	23 980	2 091 474	4 143 024	..	..	..	..	..
1200 Corporate	357	6 575	50 664	2 390 528	4 205 785	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	3 783	245 876	466 374	..	..	..	..	..
2000 Social security contributions¹	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	1 786 657	4 180 208	549	2 614	10 864	614 364	1 126 125
4100 Recurrent taxes on immovable property	0	0	0	0	0	419	1 809	5 035	262 053	434 854
4200 Recurrent taxes on net wealth	246	1 084	5 248	428 916	1 002 323	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	1 357 741	3 177 884	130	804	5 829	352 310	691 270
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	9 336 887	20 771 346	967	6 947	54 746	3 502 540	8 413 028
5100 Taxes on production, sale, transfer, etc	4 671	28 174	201 402	9 446 857	21 005 296	791	6 114	51 148	3 312 564	8 094 547
5110 General taxes	1 594	19 009	116 386	5 831 330	14 791 510	791	6 114	51 148	3 312 564	8 094 547
5120 Taxes on specific goods and services	3 077	9 166	85 016	3 615 528	6 213 786	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 perform activities ²	..	..	..	..	..	177	833	3 598	189 977	318 481
5300 Unallocable between 5100 and 5200	-3	-583	-3 056	-109 970	-233 950	0	0	0	0	0
6000 Other taxes	214	395	2 386	58 005	114 973	78	1 309	3 110	72 233	146 186
6100 Paid solely by business	0	354	2 093	39 721	68 791	0	0	0	0	0
6200 Other ³	214	41	294	18 284	46 182	78	1 309	3 110	72 233	146 186
Total tax revenue	6 040	40 544	311 834	15 909 427	33 881 710	1 594	10 870	68 720	4 189 137	9 685 339

Million ARS

	Local government					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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 contributions¹	2 583	9 670	102 460	4 331 972	9 723 087
2100 Employees	2 486	37 990	1 719 052	3 786 892
2200 Employers	6 069	54 713	2 492 899	5 718 848
2300 Self-employed or non-employed	98	1 115	9 757	120 021	217 347
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 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	4 331 972	9 723 087

.. 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).

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

Million BSD

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	241	276	..	..	..	..	..
4100 Recurrent taxes on immovable property	19	32	92	147	162	..	..	..	..	..
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	94	115	..	..	..	..	..
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	1 917	2 198	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	354	552	657	1 745	1 994	..	..	..	..	..
5110 General taxes	0	0	0	1 136	1 252	..	..	..	..	..
5120 Taxes on specific goods and services	354	552	657	609	742	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	32	69	123	172	204	..	..	..	..	..
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	..	..	..	..	..	..	..
6200 Other	-4	21	60	..	..	..	..	..	..	..
Total tax revenue	438	849	1 109	2 158	2 474	..	..	..	..	..

Million BSD

	Local government					Social security funds ¹				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	278	315
2100 Employees	60	..	..
2200 Employers	104	..	..
2300 Self-employed or non-employed	3	..	..
2400 Unallocable between 2100, 2200 and 2300	66	115	0	278	315
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 perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	66	115	167	278	315

.. Not available

1. The data for social security contributions are estimated for 2022 and 2023.

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

Million BBD

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	250	599	766	1 111	1 108	..	..	..	..	..
1100 Of individuals	140	293	395	407	447	..	..	..	..	..
1200 Corporate	95	269	294	624	563	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	76	81	97	..	..	..	..	..
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	239	237	..	..	..	..	..
4100 Recurrent taxes on immovable property	46	95	118	217	219	..	..	..	..	..
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	22	18	..	..	..	..	..
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	1 761	1 861	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	424	788	1 105	1 686	1 754	..	..	..	..	..
5110 General taxes	197	492	768	1 023	1 096	..	..	..	..	..
5120 Taxes on specific goods and services	227	296	337	663	659	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	71	101	171	75	107	..	..	..	..	..
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	3 111	3 206	..	..	..	..	..

Million BBD

	Local government					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	621	649
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	134	295	565	621	649
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 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	621	649

.. Not available

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

Million BZD

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	37	76	248	308	349	..	..	..	..	..
1100 Of individuals	21	19	52	111	126	..	..	..	..	..
1200 Corporate	12	51	189	178	209	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	7	18	13	..	..	..	..	..
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	50	66	..	..	..	..	..
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	50	66	..	..	..	..	..
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	825	918	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	94	207	400	815	910	..	..	..	..	..
5110 General taxes	0	82	199	381	421	..	..	..	..	..
5120 Taxes on specific goods and services	94	125	200	433	488	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3	4	9	11	9	..	..	..	..	..
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	1 182	1 333	..	..	..	..	..

Million BZD

	Local government					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	144	164
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	10	18	60	144	164
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1	2	7	8	7	0	0	0	0	0
4100 Recurrent taxes on immovable property	1	2	7	8	7	..	..	..	..	..
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 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	8	7	10	18	60	144	164

.. Not available

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

Million BOB

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	68	1 209	6 294	10 397	9 008	..	..	..	..	..
1100 Of individuals	68	214	263	502	883	..	..	..	..	..
1200 Corporate	0	995	6 031	9 896	8 124	..	..	..	..	..
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	767	570	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	205	180	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	20	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	347	561	389	..	..	..	..	..
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	36 806	38 386	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	907	6 656	17 791	36 806	38 386	..	..	..	..	..
5110 General taxes	584	3 953	12 541	27 953	29 137	..	..	..	..	..
5120 Taxes on specific goods and services	324	2 702	5 250	8 853	9 249	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	30	42	451	3 526	5 170	..	..	..	..	..
6100 Paid solely by business	4	6	12	30	40	..	..	..	..	..
6200 Other	26	36	439	3 496	5 130	..	..	..	..	..
Total tax revenue	1 005	7 910	24 903	51 496	53 133	..	..	..	..	..

Million BOB

	Local government ¹					Social security funds ²				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	17 351	17 908
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	666	5 265	17 351	17 908
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 perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	..	575	1 381	3 166	3 378	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	575	1 381	3 166	3 378	..	..	..	..	..
Total tax revenue	..	575	1 381	3 166	3 378	..	666	5 265	17 351	17 908

.. 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.

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

Million BRL

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	1	68 667	258 738	908 977	940 529	0	0	0	0	0
1100 Of individuals	0	3 406	87 828	303 926	331 196	..	..	..	..	..
1200 Corporate	0	25 430	128 255	437 358	399 090	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	42 656	167 693	210 244	..	..	..	..	..
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	54 762	61 267	0	0	0	0	0
4000 Taxes on property	0	17 726	27 044	61 583	64 757	0	329	3 166	14 613	16 473
4100 Recurrent taxes on immovable property	0	234	485	2 594	3 041	0	0	437	1 218	1 213
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	12 874	14 714
4400 Taxes on financial and capital transactions	0	17 492	26 559	58 989	61 716	0	0	210	521	546
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	257 124	489 626	497 315	1	87 573	290 506	755 645	783 502
5100 Taxes on production, sale, transfer, etc	1	75 502	251 726	480 233	497 314	1	82 279	269 140	691 720	703 756
5110 General taxes ¹	0	48 358	182 188	351 018	369 668	1	82 279	269 056	691 493	703 471
5120 Taxes on specific goods and services	0	27 144	69 538	129 216	127 646	0	0	84	226	285
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	5 399	9 392	1	0	5 294	21 367	63 925	79 746
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	1 479	480	92	14 911	0	322	0	0	0
6100 Paid solely by business	0	0	0	0	0	0	0	..	..	..
6200 Other	0	1 479	480	92	14 911	0	322	..	..	..
Total tax revenue	1	168 811	564 734	1 515 040	1 578 779	1	88 224	293 672	770 258	799 975

Million BRL

	Local government					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	797 991	874 486
2100 Employees	..	..	..	..	..	..	..	75 509	196 952	..
2200 Employers	..	..	..	..	..	0	18 709	240 280	585 739	175 433
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	1	64 760	741	15 300	699 053
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	79 610	86 420	0	0	0	0	0
4100 Recurrent taxes on immovable property	0	4 519	17 444	60 689	65 305	..	..	..	..	..
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	18 922	21 114	..	..	..	..	..
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	116 985	134 208	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	6 106	35 873	116 985	134 208	..	..	..	..	..
5110 General taxes ¹	0	6 106	32 756	104 210	120 182	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	3 117	12 776	14 026	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and 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	389	0	0	0	0	0
6100 Paid solely by business	0	0	..	..	0	..	..	..	..	..
6200 Other	0	377	..	..	389	..	..	..	..	..
Total tax revenue	0	11 952	59 158	196 596	221 017	1	83 469	316 530	797 991	874 486

.. Not available

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

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

Million CLP

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	412 974	1 841 630	8 329 058	27 491 879	20 433 071	..	..	..	..	..
1100 Of individuals	99 154	604 100	1 492 837	6 626 617	5 424 215	..	..	..	..	..
1200 Corporate	219 586	882 896	4 448 745	14 900 568	14 707 116	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2 387 477	5 964 694	301 739	..	..	..	..	..
2000 Social security contributions	66 738	232 728	371 386	548 558	610 121	..	..	..	..	..
2100 Employees	61 200	209 907	310 558	398 535	452 858	..	..	..	..	..
2200 Employers	5 538	22 821	60 828	150 023	157 262	..	..	..	..	..
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	244 647	1 456 756	1 456 116	..	..	..	..	..
4100 Recurrent taxes on immovable property	10 331	3 578	8 408	274 828	469 386	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	39 338	416 219	240 541	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	196 901	765 709	746 189	..	..	..	..	..
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	10 330 379	27 754 579	28 832 960	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 060 304	4 684 525	10 294 166	27 543 004	28 640 165	..	..	..	..	..
5110 General taxes	664 421	3 306 350	8 399 927	24 515 246	24 179 491	..	..	..	..	..
5120 Taxes on specific goods and services ¹	395 883	1 378 175	1 894 239	3 027 758	4 460 674	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3 374	34 730	36 213	211 576	192 795	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	-23 356	-112 195	-60 720	-722 555	-854 528	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	-23 356	-112 195	-60 720	-722 555	-854 528	..	..	..	..	..
Total tax revenue	1 579 715	6 936 788	19 214 751	56 529 218	50 477 740	..	..	..	..	..

Million CLP

	Local government					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	2 036 863	2 671 858
2100 Employees	..	..	..	..	..	92 821	344 030	1 122 601	2 036 863	2 671 858
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	623 261	2 009 425	2 296 094	0	0	0	0	0
4100 Recurrent taxes on immovable property	49 637	298 666	623 261	2 009 425	2 296 094	..	..	..	..	..
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	2 325 932	2 660 682	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	13 705	105 302	238 739	535 676	602 611	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services ¹	13 705	105 302	238 739	535 676	602 611	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	41 340	217 212	616 039	1 790 256	2 058 071	..	..	..	..	..
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	1 478 039	4 335 357	4 956 776	92 821	344 030	1 122 601	2 036 863	2 671 858

.. Not available

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

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

Million COP

	Federal government					State/Regional ¹				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	771 694	7 103 525	26 218 852	95 911 106	140 176 582	0	0	0	0	0
1100 Of individuals	47 210	1 499 345	5 192 384	20 356 452	25 786 518	..	..	..	..	..
1200 Corporate	359 758	5 119 828	20 405 209	73 300 918	113 032 346	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	621 258	2 253 735	1 357 718	..	..	..	..	..
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	4 421 997	5 025 164	0	0	0	0	0
4000 Taxes on property	0	1 036 584	5 196 303	12 588 105	14 895 042	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	73 113	1 221 366	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 036 584	3 225 773	12 281 751	13 668 690	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	233 241	4 986	..	..	..	..	..
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	103 231 251	107 682 019	263 429	1 481 725	3 406 301	9 817 124	10 706 975
5100 Taxes on production, sale, transfer, etc	1 035 934	11 108 594	35 382 852	103 231 251	107 682 019	263 429	1 349 930	3 032 733	8 365 348	8 920 875
5110 General taxes	583 078	8 445 776	28 811 682	91 723 278	95 426 768	0	0	0	0	0
5120 Taxes on specific goods and services	452 856	2 662 818	6 571 170	11 507 974	12 255 251	263 429	1 349 930	3 032 733	8 365 348	8 920 875
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	131 795	373 568	1 451 776	1 786 100
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	923 110	1 190 296	0	241 471	1 374 970	4 053 893	4 399 354
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	78 306	480 784	483 762	923 110	1 190 296	..	241 471	1 374 970	4 053 893	4 399 354
Total tax revenue	1 885 934	21 016 290	71 304 272	217 075 569	268 969 102	263 429	1 723 196	4 781 271	13 871 017	15 106 328

Million COP

	Local government ¹					Social security funds ²				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	23 908 538	25 378 236
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	23 908 538	25 378 236
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	9 937 041	11 007 128	0	0	0	0	0
4100 Recurrent taxes on immovable property	56 160	991 070	3 338 935	9 937 041	11 007 128	..	..	..	..	..
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	16 283 558	19 787 871	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	89 290	1 590 132	5 622 489	15 449 777	18 749 117	..	..	..	..	..
5110 General taxes	89 290	1 140 090	4 522 121	13 360 841	16 494 199	..	..	..	..	..
5120 Taxes on specific goods and services	0	450 042	1 100 368	2 088 936	2 254 918	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	833 781	1 038 754	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	81 017	288 942	1 930 282	7 766 603	9 550 912	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	81 017	288 942	1 930 282	7 766 603	9 550 912	..	..	..	..	..
Total tax revenue	226 467	2 870 144	10 891 707	33 987 202	40 345 911	203 596	4 989 000	11 478 085	23 908 538	25 378 236

.. 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".

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

Million CRC

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	11 820	128 805	748 093	2 430 200	2 486 519	..	..	..	..	..
1100 Of individuals	..	..	202 849	691 305	670 835	..	..	..	..	..
1200 Corporate	..	..	450 312	1 188 835	1 244 931	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	94 932	550 059	570 753	..	..	..	..	..
2000 Social security contributions¹	1 345	18 677	61 193	515 732	554 243	..	..	..	..	..
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	515 732	554 243	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	366	3 007	18 270	71 009	65 393	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	3 527	5 206	5 424	..	..	..	..	..
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	65 802	59 970	..	..	..	..	..
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	3 519 484	3 746 704	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	49 867	425 630	1 598 789	3 326 853	3 541 201	..	..	..	..	..
5110 General taxes	21 326	222 775	920 298	2 217 743	2 312 188	..	..	..	..	..
5120 Taxes on specific goods and services ²	28 541	202 856	678 491	1 109 110	1 229 012	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 380	19 240	97 804	192 631	205 504	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes³	9 251	23 956	92 452	394 676	222 541	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	9 251	23 956	92 452	394 676	222 541	..	..	..	..	..
Total tax revenue	75 030	619 314	2 616 600	6 931 100	7 075 402	..	..	..	..	..

Million CRC

	Local government					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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 contributions¹	0	0	0	0	0	32 645	278 392	1 389 338	3 409 960	3 637 837
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	3 447	37 313	207 206	412 852	430 510
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	29 198	241 079	1 182 132	2 997 108	3 207 328
3000 Taxes on payroll and workforce	0	0	0	0	0	7 575	61 796	260 664	639 737	693 618
4000 Taxes on property	1 200	5 390	45 436	149 733	155 404	0	0	0	0	0
4100 Recurrent taxes on immovable property	1 200	5 390	45 436	149 724	155 395	..	..	..	..	..
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	8	10	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 262	11 981	70 321	155 239	169 947	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	83	1 513	3 919	3 877	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services ²	..	83	1 513	3 919	3 877	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 262	11 898	68 808	151 320	166 070	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes³	0	1 242	8	198	78	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	1 242	8	198	78	..	..	..	..	..
Total tax revenue	2 461	18 613	115 765	305 170	325 429	40 220	340 187	1 650 002	4 049 697	4 331 455

.. Not available

- 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).
- In ECLAC data, the tax on ownership of vehicles, aircraft and boats is classified in category 4000.
- 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.

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

Million CUP

	Federal government ¹					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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 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	..	..	..	..	..	..	..

Million CUP

	Local government ²					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	16 727	29 368
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	691	1 181	2 974	16 727	29 368
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 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	16 727	29 368

.. 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.

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

Million DOP

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	1 650	10 517	52 653	276 183	339 646	..	..	..	..	..
1100 Of individuals	..	4 088	17 088	87 200	103 150	..	..	..	..	..
1200 Corporate	..	4 605	21 325	140 603	179 748	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 650	1 824	14 241	48 380	56 748	..	..	..	..	..
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 workforce¹	0	0	1 385	4 347	4 991	..	..	..	..	..
4000 Taxes on property	74	644	12 416	45 061	49 224	..	..	..	..	..
4100 Recurrent taxes on immovable property	9	115	555	4 438	5 105	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	2 449	8 615	9 401	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	231	1 389	1 158	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	8 658	28 611	30 737	..	..	..	..	..
4500 Non-recurrent taxes	3	32	488	1 929	2 746	..	..	..	..	..
4600 Other recurrent taxes on property	11	25	35	81	77	..	..	..	..	..
5000 Taxes on goods and services	4 484	35 672	174 457	542 443	576 480	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	4 418	34 962	167 983	519 450	551 102	..	..	..	..	..
5110 General taxes	970	9 912	81 226	310 788	336 694	..	..	..	..	..
5120 Taxes on specific goods and services	3 449	25 051	86 757	208 662	214 408	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	65	710	6 475	22 993	25 379	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	159	429	0	3	3	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	159	429	..	3	3	..	..	..	..	..
Total tax revenue	6 367	47 263	240 910	868 037	970 343	..	..	..	..	..

Million DOP

	Local government					Social security funds ²				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	4 923	4 221
2100 Employees	1 720	..	..
2200 Employers	125	..	..
2300 Self-employed or non-employed	0	..	..
2400 Unallocable between 2100, 2200 and 2300	53	490	0	4 923	4 221
3000 Taxes on payroll and workforce¹	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 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	4 923	4 221

.. Not available

1. This heading includes the mandatory non-pensions contributions to the Instituto de Formación Técnico Profesional (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.

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

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	138	267	2 909	5 241	5 629	..	..	..	..	..
1100 Of individuals	..	10	80	181	293	..	..	..	..	..
1200 Corporate	..	53	1 046	1 350	1 317	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	204	1 783	3 710	4 018	..	..	..	..	..
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	665	410	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	3	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	35	19	19	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	5	11	17	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	635	374	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	668	1 596	5 969	11 733	11 704	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	665	1 574	5 814	11 493	11 443	..	..	..	..	..
5110 General taxes	302	923	3 759	7 854	8 097	..	..	..	..	..
5120 Taxes on specific goods and services	363	651	2 054	3 640	3 346	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3	22	156	240	261	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	4	2	0	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	4	2	0	..	..	..	..	..
Total tax revenue	806	1 863	8 925	17 640	17 743	..	..	..	..	..

Million USD

	Local government ¹					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	1	2	15	74	77	0	0	0	0	0
1100 Of individuals	..	..	0	0	0	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	2	15	74	77	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	243	228	2 541	5 773	6 051
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	243	228	2 541	5 773	6 051
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16	17	116	321	331	0	0	0	0	0
4100 Recurrent taxes on immovable property	13	8	66	200	206	..	..	..	..	..
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	121	125	..	..	..	..	..
5000 Taxes on goods and services	10	13	97	261	270	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	6	6	49	92	95	..	..	..	..	..
5110 General taxes	4	5	41	84	86	..	..	..	..	..
5120 Taxes on specific goods and services	1	2	8	9	9	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	7	48	169	174	..	..	..	..	..
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	656	678	243	228	2 541	5 773	6 051

.. Not available

1. Local tax revenue data for 2021-2023 are estimated.

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

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	95	429	996	2 707	2 809	..	..	..	..	..
1100 Of individuals	..	..	590	1 060	1 172	..	..	..	..	..
1200 Corporate	..	..	420	1 334	1 310	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-14	313	328	..	..	..	..	..
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 workforce¹	0	0	21	42	45	..	..	..	..	..
4000 Taxes on property	26	12	16	47	54	..	..	..	..	..
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	47	54	..	..	..	..	..
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	3 661	3 836	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	259	903	1 863	3 637	3 811	..	..	..	..	..
5110 General taxes	133	714	1 433	2 944	3 072	..	..	..	..	..
5120 Taxes on specific goods and services	127	189	431	694	738	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	7	24	26	..	..	..	..	..
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	6 457	6 744	..	..	..	..	..

Million USD

	Local government					Social security funds ²				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	834	881
2100 Employees	75	165	293	318
2200 Employers	176	306	541	564
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 workforce¹	0	0	0	0	0	0	0	0
4000 Taxes on property	3	11	7	0	0	0	0	0
4100 Recurrent taxes on immovable property	3	11	7	..	..	..	..	..
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	23	21	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 perform activities	7	23	21	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	63	114	108	0	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	63	114	108	..	..	..	..	..
Total tax revenue	74	147	136	104	325	470	834	881

.. Not available

- 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.
- 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.

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

Million GTQ

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	507	3 293	7 745	25 658	28 391	..	..	..	..	..
1100 Of individuals	25	143	1 225	3 892	4 205	..	..	..	..	..
1200 Corporate	482	3 149	6 520	21 765	24 186	..	..	..	..	..
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 workforce¹	0	0	447	1 130	1 249	..	..	..	..	..
4000 Taxes on property	149	199	582	623	629	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	6	1	1	1	..	..	..	..	..
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	622	628	..	..	..	..	..
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	55 975	59 325	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 526	10 131	22 750	54 905	58 165	..	..	..	..	..
5110 General taxes	762	6 259	16 980	43 404	45 770	..	..	..	..	..
5120 Taxes on specific goods and services	764	3 872	5 770	11 500	12 395	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	28	186	505	1 071	1 160	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	7	2 575	6 130	7 268	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	7	2 575	6 130	7 268	..	..	..	..	..
Total tax revenue	2 210	13 815	34 605	89 517	96 862	..	..	..	..	..

Million GTQ

	Local government					Social security funds ²				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	15 539	17 613
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	436	2 569	6 312	15 539	17 613
3000 Taxes on payroll and workforce¹	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	147	620	914	156	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	147	620	914	156	..	..	..	..	..
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 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	914	156	436	2 569	6 312	15 539	17 613

.. Not available

- 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.
- Corresponds to social security contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

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

Million GYD

	Federal government ¹					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	1 752	16 179	39 561	164 802	213 899	..	..	..	..	..
1100 Of individuals	333	7 734	17 816	58 903	72 423	..	..	..	..	..
1200 Corporate	1 375	8 266	21 427	104 581	139 404	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	317	1 318	2 072	..	..	..	..	..
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	6 543	7 668	..	..	..	..	..
4100 Recurrent taxes on immovable property	40	681	1 562	5 853	7 065	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	31	91	99	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	476	598	505	..	..	..	..	..
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	119 641	149 202	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 162	20 530	58 846	118 411	141 976	..	..	..	..	..
5110 General taxes	1 399	14 861	27 044	56 998	72 535	..	..	..	..	..
5120 Taxes on specific goods and services	763	5 669	31 802	61 413	69 441	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	38	268	514	1 230	7 226	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	1 037	204	757	1 878	2 050	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1 037	204	757	1 878	2 050	..	..	..	..	..
Total tax revenue	5 041	37 882	101 746	292 864	372 819	..	..	..	..	..

Million GYD

	Local government ²					Social security funds ³				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	31 353	36 077
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	191	4 868	10 047	31 353	36 077
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 perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	113	159	53	0	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	113	159	53	..	..	..	..	..
Total tax revenue	113	159	53	191	4 868	10 047	31 353	36 077

.. 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.

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

Million HNL

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	431	2 907	13 232	48 289	48 397	..	..	..	..	..
1100 Of individuals	157	992	4 528	17 478	18 570	..	..	..	..	..
1200 Corporate	274	1 916	8 705	30 811	29 828	..	..	..	..	..
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 workforce¹	0	0	485	1 215	1 459	..	..	..	..	..
4000 Taxes on property	16	266	994	4 881	5 562	..	..	..	..	..
4100 Recurrent taxes on immovable property	16	189	254	720	910	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	359	439	429	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	3 722	4 222	..	..	..	..	..
4500 Non-recurrent taxes	0	0	380	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 401	12 436	28 937	80 525	90 535	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 401	12 436	28 937	80 525	90 535	..	..	..	..	..
5110 General taxes	344	5 146	16 050	56 067	64 421	..	..	..	..	..
5120 Taxes on specific goods and services	1 057	7 290	12 887	24 458	26 114	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	1	2	9	13	13	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1	2	9	13	13	..	..	..	..	..
Total tax revenue	1 849	15 612	43 657	134 924	145 966	..	..	..	..	..

Million HNL

	Local government ²					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	179	1 727	8 671	25 284	25 949
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	179	1 727	8 671	25 284	25 949
3000 Taxes on payroll and workforce¹	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	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	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 perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	90	960	2 216	5 918	5 770	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	90	960	2 216	5 918	5 770	..	..	..	..	..
Total tax revenue	90	960	2 216	5 918	5 770	179	1 727	8 671	25 284	25 949

.. Not available

- The employer contributions to 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.
- The figures may include non-tax revenues and central government transfers but it has not been possible to distinguish the different components of local government tax revenues.

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

Million JMD

	Federal government ¹					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	3 639	35 457	105 917	206 743	278 663	..	..	..	..	..
1100 Of individuals	1 687	17 441	54 798	96 902	143 758	..	..	..	..	..
1200 Corporate	1 280	7 627	33 091	79 485	100 539	..	..	..	..	..
1300 Unallocable between 1100 and 1200	672	10 389	18 028	30 356	34 366	..	..	..	..	..
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	305	3 821	12 792	38 188	47 305	..	..	..	..	..
4000 Taxes on property	965	3 623	7 339	11 399	11 146	..	..	..	..	..
4100 Recurrent taxes on immovable property	67	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	898	3 623	7 339	11 399	11 146	..	..	..	..	..
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	2 824	43 907	149 544	457 446	475 406	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 760	43 107	147 500	448 649	468 632	..	..	..	..	..
5110 General taxes	297	22 356	84 409	253 358	271 437	..	..	..	..	..
5120 Taxes on specific goods and services	2 463	20 752	63 091	195 291	197 195	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	64	800	2 045	8 797	6 774	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	16	266	748	2 551	2 752	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	16	266	748	2 551	2 752	..	..	..	..	..
Total tax revenue	7 748	87 074	276 340	716 327	815 273	..	..	..	..	..

Million JMD

	Local government ¹					Social security funds ¹				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	..	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	..	..	8 199	42 531	54 449
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	8 199	42 531	54 449
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	0	0	0
4000 Taxes on property	..	639	2 600	9 716	9 449	..	..	0	0	0
4100 Recurrent taxes on immovable property	..	639	2 600	9 716	9 449	..	..	..	..	..
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
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 perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	..	0	0	0	0	..	..	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	639	2 600	9 716	9 449	..	..	8 199	42 531	54 449

.. Not available

1. The figures refer to fiscal year ending 31st March for 1990-2003 and then calendar year ending 31st December.

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

Million MXN

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains¹	34 668	276 548	683 604	2 280 791	2 514 390	3	0	0	0	0
1100 Of individuals	..	..	313 473	1 066 965	1 190 186	..	..	..	..	..
1200 Corporate	..	..	246 745	1 136 636	1 243 430	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 668	276 548	123 386	77 190	80 774	3	..	..	..	..
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	818	0	0	0	0	972	11 215	36 818	141 159	170 427
4000 Taxes on property	3	0	0	0	0	894	7 018	13 137	33 683	35 733
4100 Recurrent taxes on immovable property	0	..	..	..	..	482	5 238	8 522	21 898	23 417
4200 Recurrent taxes on net wealth	0	..	..	..	..	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	..	..	..	..	7	0	0	0	0
4400 Taxes on financial and capital transactions	3	..	..	..	..	405	1 781	4 615	11 785	12 316
4500 Non-recurrent taxes	0	..	..	..	..	0	0	0	0	0
4600 Other recurrent taxes on property	0	..	..	..	..	0	0	0	0	0
5000 Taxes on goods and services	44 605	318 065	645 623	1 592 921	1 946 058	118	1 346	5 805	29 364	34 144
5100 Taxes on production, sale, transfer, etc	44 029	309 283	627 187	1 592 129	1 945 068	45	910	2 470	12 784	15 721
5110 General taxes	26 635	189 606	504 509	1 221 803	1 366 583	0	0	0	0	0
5120 Taxes on specific goods and services	17 394	119 677	122 678	370 327	578 485	30	910	2 470	12 784	15 721
5130 Unallocable between 5110 and 5120	0	0	0	0	0	15	0	0	0	0
5200 Taxes on use of goods and perform activities	576	8 782	18 436	792	990	73	436	3 335	16 581	18 423
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 340	5 878	22 236	83 919	72 390	165	907	2 546	14 477	16 057
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 340	5 878	22 236	83 919	72 390	165	907	2 546	14 477	16 057
Total tax revenue	81 434	600 491	1 351 463	3 957 631	4 532 837	2 152	20 485	58 307	218 683	256 362

Million MXN

	Local government					Social security funds ²				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains¹	2	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	2	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	17 165	138 223	277 459	681 672	761 511
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	17 165	138 223	277 459	681 672	761 511
3000 Taxes on payroll and workforce	7	2	93	2	2	0	0	0	0	0
4000 Taxes on property	1 017	6 946	25 818	71 562	59 766	0	0	0	0	0
4100 Recurrent taxes on immovable property	554	4 710	17 202	43 005	37 121	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	462	2 236	8 616	28 557	22 645	..	..	..	..	..
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	114	202	487	1 320	2 273	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	97	133	466	1 231	1 981	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	95	133	466	1 231	1 981	..	..	..	..	..
5130 Unallocable between 5110 and 5120	2	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	69	21	89	293	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	114	866	2 616	17 449	25 862	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	114	866	2 616	17 449	25 862	..	..	..	..	..
Total tax revenue	1 254	8 016	29 014	90 332	87 902	17 165	138 223	277 459	681 672	761 511

.. Not available

1. In ECLAC data, income taxes are presented net of credit on salary figures.

2. 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.

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

Million NIO

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	..	1 144	8 351	50 714	58 692	..	..	..	..	..
1100 Of individuals	..	299	1 857	9 648	11 166	..	..	..	..	..
1200 Corporate	..	845	6 494	41 066	47 526	..	..	..	..	..
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	..	11	20	90	107	..	..	..	..	..
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	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	11	20	90	107	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	5 584	17 029	60 591	70 600	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	5 584	17 029	60 591	70 600	..	..	..	..	..
5110 General taxes	..	2 931	10 353	38 449	45 834	..	..	..	..	..
5120 Taxes on specific goods and services	..	2 653	6 676	22 142	24 766	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	6 739	25 400	111 395	129 400	..	..	..	..	..

Million NIO

	Local government ¹					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	..	1 678	8 090	35 571	38 390
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	1 678	8 090	35 571	38 390
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	0	403	1 726	1 994	..	0	0	0	0
4100 Recurrent taxes on immovable property	403	1 726	1 994	..	..	..	..	..
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	..	0	1 922	6 063	7 007	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	1 579	4 824	5 575	..	..	..	..	..
5110 General taxes	1 579	4 824	5 575	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	343	1 239	1 432	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	347	1 420	1 641	..	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	347	1 420	1 641	..	..	..	..	..
Total tax revenue	..	882	2 672	9 209	10 642	..	1 678	8 090	35 571	38 390

.. Not available

Note: Comparable statistics for 1990 cannot be shown due to the devaluation of the Nicaraguan cordoba.

1. Local tax revenue data in 2022 and 2023 are estimated.

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

Million PAB

	Federal government ³					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	217	485	1 317	2 807	3 356	..	..	..	..	..
1100 Of individuals	140	295	440	1 418	1 723	..	..	..	..	..
1200 Corporate	66	159	603	954	1 232	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	273	435	402	..	..	..	..	..
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 workforce¹	0	36	59	131	200	..	..	..	..	..
4000 Taxes on property	32	43	138	208	249	..	..	..	..	..
4100 Recurrent taxes on immovable property	28	34	108	160	201	..	..	..	..	..
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	3	9	30	48	48	..	..	..	..	..
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	349	565	1 547	2 507	2 476	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	332	546	1 473	2 382	2 350	..	..	..	..	..
5110 General taxes	80	69	766	1 424	1 429	..	..	..	..	..
5120 Taxes on specific goods and services ²	251	477	707	958	921	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	15	19	75	125	125	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	0	0	0	0	..	..	..	..	..
6000 Other taxes	26	27	41	28	26	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	26	27	41	28	26	..	..	..	..	..
Total tax revenue	624	1 157	3 102	5 680	6 306	..	..	..	..	..

Million PAB

	Local government ⁴					Social security funds ⁵				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	325	742	1 615	3 313	3 490
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	325	742	1 615	3 313	3 490
3000 Taxes on payroll and workforce¹	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	0	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	0	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	43	76	148	165	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	..
5110 General taxes	..	0	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services ²	..	0	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	43	76	148	165	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	0	..	..	..	..	..	..	..	..
Total tax revenue	..	43	76	148	165	325	742	1 615	3 313	3 490

.. Not available

1. In ECLAC data, education insurance is classified as "Other taxes" (6000).

2. In CIAT and ECLAC data, the tax on banks, financial institutions and currency exchange is classified as a property tax (4000).

3. The figures exclude documentos fiscales as they are not considered as tax revenues according to the OECD classification, described in the interpretative guide.

4. Local tax revenue data in 2023 are estimated.

5. Social security contributions include regular and special contributions and professional risks premium collected by the Caja de Seguro Social (CSS).

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

Million PYG

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	73 726	470 388	2 096 498	8 777 690	8 175 518	..	..	..	..	..
1100 Of individuals	..	15 042	31 263	436 247	457 741	..	..	..	..	..
1200 Corporate	..	455 346	2 065 235	8 341 443	7 717 776	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	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	17 162	71 777	332	142	35	..	..	..	..	..
4100 Recurrent taxes on immovable property	17 162	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	0	71 777	332	142	35	..	..	..	..	..
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	438 444	2 080 878	9 226 584	20 822 684	23 005 530	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	9 226 493	20 822 684	23 005 530	..	..	..	..	..
5110 General taxes	0	1 150 496	5 991 694	15 142 895	17 037 941	..	..	..	..	..
5120 Taxes on specific goods and services	438 444	930 382	3 234 799	5 679 789	5 967 589	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	91	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	49 807	44 875	109 001	193 036	228 712	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	49 807	44 875	109 001	193 036	228 712	..	..	..	..	..
Total tax revenue	579 139	2 667 918	11 432 415	29 793 551	31 409 795	..	..	..	..	..

Million PYG

	Local government ¹					Social security funds ²				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	28 882	919 533	3 552 640	11 801 175	12 909 156
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	28 882	919 533	3 552 640	11 801 175	12 909 156
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	275 787	541 147	584 569	0	0	0	0	0
4100 Recurrent taxes on immovable property	258 423	498 239	544 983	..	..	..	..	..
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	15 623	41 727	38 305	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	1 742	1 181	1 281	..	..	..	..	..
5000 Taxes on goods and services	235 877	464 613	502 878	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	19 384	16 254	18 210	..	..	..	..	..
5110 General taxes	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	19 384	16 254	18 210	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	216 256	447 151	483 312	..	..	..	..	..
5300 Unallocable between 5100 and 5200	237	1 208	1 356	..	..	..	..	..
6000 Other taxes	141 811	59 045	59 641	0	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	141 811	59 045	59 641	..	..	..	..	..
Total tax revenue	653 476	1 064 805	1 147 088	28 882	919 533	3 552 640	11 801 175	12 909 156

.. Not available

1. The figures for years before 2006 exclude local government tax revenues as the data are not available.

2. Social security contributions before 1999 do not include contributions collected by decentralised institutions as the data are not available.

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

Million PEN

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	37	5 078	25 530	69 141	61 638	..	..	..	..	..
1100 Of individuals	3	2 117	6 518	18 325	17 875	..	..	..	..	..
1200 Corporate	32	2 526	17 773	48 448	41 153	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	1 239	2 368	2 611	..	..	..	..	..
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 workforce¹	0	1 149	57	113	115	..	..	..	..	..
4000 Taxes on property	99	0	2 545	5 125	5 612	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	1 601	4 816	5 302	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	0	944	309	311	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	61	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	407	15 986	35 040	79 146	75 815	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	407	15 986	35 040	79 146	75 815	..	..	..	..	..
5110 General taxes	109	9 646	29 094	68 418	65 093	..	..	..	..	..
5120 Taxes on specific goods and services	297	6 340	5 946	10 729	10 722	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	9	697	1 074	3 555	3 435	..	..	..	..	..
6100 Paid solely by business	0	84	108	114	115	..	..	..	..	..
6200 Other	9	614	966	3 441	3 321	..	..	..	..	..
Total tax revenue	551	22 911	64 246	157 080	146 616	..	..	..	..	..

Million PEN

	Local government ²					Social security funds				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	50	3 185	7 929	17 877	18 883
2100 Employees	566	2 433	4 471	4 480
2200 Employers	2 515	5 454	13 353	14 344
2300 Self-employed or non-employed	95	42	54	59
2400 Unallocable between 2100, 2200 and 2300	50	9	0	0	0
3000 Taxes on payroll and workforce¹	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	323	1 287	3 251	3 515	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	298	727	2 391	2 711	..	..	..	..	..
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	..	25	560	861	804	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	59	290	485	530	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	34	135	162	183	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	34	135	162	183	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	25	154	323	347	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	48	26	55	72	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	48	26	55	72	..	..	..	..	..
Total tax revenue	..	430	1 603	3 792	4 117	50	3 185	7 929	17 877	18 883

.. Not available

1. 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.

2. The figures for years up to 2000 exclude local government tax revenues as the data are not available.

Table 6.24. Saint Lucia, tax revenues by sub-sectors of government

Million XCD

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	..	137	224	283	307	..	..	..	..	..
1100 Of individuals	..	49	83	153	151	..	..	..	..	..
1200 Corporate	..	63	95	114	141	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	26	46	16	15	..	..	..	..	..
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	..	11	19	36	35	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	2	3	12	10	..	..	..	..	..
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	..	9	16	24	26	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	284	493	803	882	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	277	467	797	871	..	..	..	..	..
5110 General taxes	..	101	119	396	404	..	..	..	..	..
5120 Taxes on specific goods and services	..	176	348	401	467	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	7	26	6	10	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	432	737	1 122	1 224	..	..	..	..	..

Million XCD

	Local government					Social security funds ¹				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	48	92	152	158
2100 Employees
2200 Employers
2300 Self-employed or non-employed	1	1	1
2400 Unallocable between 2100, 2200 and 2300	48	91	150	157
3000 Taxes on payroll and workforce	0	0	0	0
4000 Taxes on property	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
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 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	48	92	152	158

.. Not available

1. The data for social security contributions are estimated for 2021-23.

Table 6.25. Trinidad and Tobago, tax revenues by sub-sectors of government

Million TTD

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	2 595	6 224	27 213	32 666	29 668	..	..	..	..	..
1100 Of individuals	669	2 325	4 674	5 811	6 054	..	..	..	..	..
1200 Corporate	1 856	3 704	21 659	25 817	21 995	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	881	1 038	1 619	..	..	..	..	..
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	90	175	194	345	291	..	..	..	..	..
4100 Recurrent taxes on immovable property	39	64	22	2	1	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	111	172	342	290	..	..	..	..	..
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	2 055	3 852	9 667	10 416	11 938	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 973	3 603	9 282	10 143	11 637	..	..	..	..	..
5110 General taxes	980	1 890	6 358	6 437	7 788	..	..	..	..	..
5120 Taxes on specific goods and services	993	1 713	2 924	3 707	3 849	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	81	249	386	272	301	..	..	..	..	..
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	4 740	10 251	37 074	43 426	41 897	..	..	..	..	..

Million TTD

	Local government					Social security funds ¹				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	183	702	2 645	4 530	4 808
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	183	702	2 645	4 530	4 808
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 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	183	702	2 645	4 530	4 808

.. Not available

1. The figures follow financial year from July to June.

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

Million UYU

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	114	8 698	42 583	207 294	217 293	..	..	..	..	..
1100 Of individuals	0	3 597	19 148	113 351	121 171	..	..	..	..	..
1200 Corporate	114	5 102	21 772	82 729	83 530	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	1 662	11 214	12 592	..	..	..	..	..
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	105	2 690	11 688	36 294	37 713	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	533	1 252	5 951	6 231	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	8 760	25 740	27 090	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	11	372	1 350	3 553	3 641	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	1	15	326	1 050	751	..	..	..	..	..
5000 Taxes on goods and services	1 301	29 556	96 432	293 884	297 935	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 301	29 556	96 432	293 884	297 935	..	..	..	..	..
5110 General taxes ¹	660	18 009	69 951	199 428	206 033	..	..	..	..	..
5120 Taxes on specific goods and services	641	11 546	26 480	94 456	91 902	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	-10	-145	586	1 205	1 231	..	..	..	..	..
6100 Paid solely by business	-10	-145	586	1 205	1 231	..	..	..	..	..
6200 Other	0	0	0	0	0	..	..	..	..	..
Total tax revenue	1 510	40 799	151 289	538 678	554 172	..	..	..	..	..

Million UYU

	Local government					Social security funds ²				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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	717	17 679	49 742	196 321	218 255
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	717	17 679	49 742	196 321	218 255
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	107	2 819	7 277	23 730	26 247	0	0	0	0	0
4100 Recurrent taxes on immovable property	87	2 715	6 887	21 976	24 903	..	..	..	..	..
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	20	104	390	1 754	1 344	..	..	..	..	..
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	57	2 583	3 851	17 311	18 697	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	7	63	239	237	..	..	..	..	..
5110 General taxes ¹	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	0	7	63	239	237	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	57	2 576	3 788	17 072	18 459	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	7	303	748	4 124	4 589	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	7	303	748	4 124	4 589	..	..	..	..	..
Total tax revenue	171	5 705	11 876	45 165	49 533	717	17 679	49 742	196 321	218 255

.. Not available

1. The tax on the sale of goods by public auctions under this heading is classified in category 4000 in ECLAC data.

2. Figures for 1990-98 are estimated by the General Tax Directorate (DGI). Since 1999 the figures include income from Social Security Bank (BPS) published by the Ministry of Economy and Finance.

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

VES

	Federal government ²					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
1000 Taxes on income, profits and capital gains	3 444	46 856	368 365	..	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate ¹	3 148	33 683	86 998	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	281 367	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..
4000 Taxes on property	11	3 999	2 217	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	2 217	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	0	..	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..	..	..
5000 Taxes on goods and services	457	51 726	733 363	..	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	457	51 726	733 363	..	..	..	..	..	..	..
5110 General taxes	0	32 716	561 005	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	172 357	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..	..	..
6000 Other taxes	0	0	0	..	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	3 913	102 581	1 103 944	..	..	..	..	..	..	..

VES

	Local government					Social security funds ^{2,3}				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
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 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) are not available from 2016.

2. Tax data are not available from 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 are not available from 2014.

Annex A.

The OECD classification of taxes and interpretative guide

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- A.11. Comparison of the OECD classification of taxes with other international classifications
- A.12. Attribution of tax revenues by subsectors of general government

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).² 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.³ 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,⁴ 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 required 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 required 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.⁵

14. A list of the main fees and charges in question and their normal⁶ 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 provisions⁷

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.⁸ 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 credits⁹ is to distinguish between the 'tax expenditure component',¹⁰ 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 4400¹¹ 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.¹² 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 businesses¹³ 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,¹⁴ 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.¹⁵ 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).¹⁶ 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.¹⁷ 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);¹⁸
- 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:

- System of National Accounts (2008 SNA);
- European System of Accounts (2010 ESA);
- 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 References in this OECD Interpretative Guide to Sections or Parts of “this Report” refer to OECD (2024), Revenue Statistics 2024, OECD Publishing, Paris.
- ² All references to SNA are to the 2008 edition.
- ³ See section A.12 of this guide for a discussion of the concept of agency capacity.
- ⁴ It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.
- ⁵ 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.
- ⁶ 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.
- ⁷ 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*.
- ⁸ Sometimes the terms ‘non-refundable’ and ‘refundable’ are used, but it may be considered illogical to talk of ‘refundable’ when nothing has been paid.
- ⁹ A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§37–39).
- ¹⁰ 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.
- ¹¹ Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.
- ¹² 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.
- ¹³ 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).
- ¹⁴ 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.

¹⁵This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.

¹⁶In the 2008 SNA, these are regarded as capital transfers and not as taxes (see section A.8).

¹⁷This 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).

¹⁸Transfers of profits of State lotteries are regarded as non-tax revenues (see also §68).

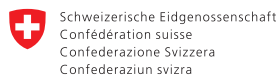
Revenue Statistics in Latin America and the Caribbean 2025

1990-2023

This report compiles comparable tax revenue statistics over the period 1990-2023 for 27 Latin American and Caribbean (LAC) countries. It provides harmonised data on the level and structure of tax revenues based on the OECD classification of taxes, thereby enabling comparison of national tax systems on a consistent basis, both across the region and with other economies globally. The report includes two special features: one examines non-tax revenues in the LAC region while the second analyses fiscal revenues from non-renewable natural resources in the LAC region in 2023 and 2024. The publication is jointly undertaken by the OECD Centre for Tax Policy and Administration, the OECD Development Centre, the Inter-American Center of Tax Administrations (CIAT), the Economic Commission for Latin America and the Caribbean (UN-ECLAC) and the Inter-American Development Bank (IDB).



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