

Chapter 5

**Country tables, 1990-2016 –
Tax revenues**

Capítulo 5

**Cuadros país, 1990-2016 –
Ingresos tributarios**

Table 5.1. Argentina
Details of tax revenue / Ingresos tributarios detallados

Million ARS	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	10 217	61 084	142 906	483 014	638 429	808 131	1 043 967	1 424 523	1 872 915	2 519 367
1000 Taxes on income, profits and capital gains	542	11 303	29 203	78 427	110 118	140 108	185 688	269 809	384 536	436 927
1100 Of individuals	141	3 937	8 192	23 980	36 870	54 494	79 803	125 503	188 218	174 248
1110 On income and profits	130	3 854	8 151	23 858	36 713	54 279	79 449	125 067	187 663	173 486
1120 On capital gains	11	82	41	122	157	215	354	436	555	762
1200 Corporate	357	6 575	19 602	50 664	68 127	81 938	99 346	132 178	185 725	235 866
1210 On profits	357	6 575	19 602	50 664	68 127	81 938	99 346	132 178	185 725	235 866
Corporate income taxes	198	5 956	18 494	49 012	66 767	80 490	97 614	129 881	183 207	232 608
Tax on assets	160	19	5	4	4	5	3	6	4	12
Tax on assumed minimum income	0	600	1 102	1 648	1 357	1 443	1 728	2 291	2 513	3 246
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	1 409	3 783	5 121	3 676	6 539	12 128	10 593	26 814
Non resident taxpayers	11	792	1 409	3 783	5 121	3 676	6 539	12 128	10 593	26 814
Other	33	0	0	0	0	0	0	0	0	0
2000 Social security contributions	2 583	9 670	17 400	102 460	137 186	179 777	236 072	307 656	415 410	556 067
2100 Employees	..	2 486	3 690	37 990	49 587	69 159	91 779	121 276	163 590	219 274
2110 On a payroll basis	..	2 486	3 690	37 990	49 587	69 159	91 779	121 276	163 590	219 274
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	6 069	12 557	54 713	77 596	101 114	132 999	174 965	235 610	314 617
2210 On a payroll basis	..	6 069	12 557	54 713	77 596	101 114	132 999	174 965	235 610	314 617
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	10 003	9 504	11 293	11 416	16 210	22 176
2310 On a payroll basis	98	1 115	1 153	9 757	10 003	9 504	11 293	11 416	16 210	22 176
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	57 537	72 374	96 679	129 065	166 182	220 014
4100 Recurrent taxes on immovable property	419	1 809	2 837	5 035	6 099	9 921	14 097	17 547	21 738	29 066
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	419	1 809	2 837	5 035	6 099	9 921	14 097	17 547	21 738	29 066
4200 Recurrent taxes on net wealth	246	1 084	1 867	5 248	6 018	7 408	10 471	14 575	18 538	19 976
4210 Individual	3	1 024	1 813	5 147	5 892	7 263	10 296	14 356	18 210	19 541
Personal assets	0	1 024	1 813	5 147	5 892	7 263	10 296	14 356	18 210	19 541
Recurrent taxes on net wealth	3	0	0	0	0	0	0	0	0	0
4220 Corporate	242	60	55	101	126	145	175	220	327	435
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	45 420	55 044	72 111	96 943	125 906	170 972
Immovable property transfers	0	54	116	539	775	721	734	912	1 256	2 052
Movable property transfers	44	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	205	0	9 434	26 885	36 179	43 931	56 515	76 740	97 480	131 669
Stamp taxes	211	850	1 722	5 829	8 466	10 392	14 862	19 291	27 170	37 251
4500 Non-recurrent taxes	40	70	21	3	0	1	0	0	0	0
4510 On net wealth	0	0	0	0	..	0	..	..	..	..
4520 Other non-recurrent taxes	40	70	21	3	..	1	..	..	..	..
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	327 059	407 716	517 591	704 677	889 323	1 175 652
5100 Taxes on production, sale, transfer, etc	5 462	34 288	78 555	252 550	326 822	403 294	513 926	703 883	881 120	1 167 594
5110 General taxes	2 384	25 123	51 467	167 534	224 813	281 589	381 630	515 090	671 297	901 799
5111 Value added taxes	1 594	19 009	36 853	116 386	154 237	190 496	249 006	331 203	433 076	583 217
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	791	6 114	14 613	51 148	70 576	91 093	132 624	183 887	238 221	318 582
5120 Taxes on specific goods and services	3 077	9 166	27 088	85 016	102 009	121 704	132 296	188 793	209 822	265 795
5121 Excises	1 866	5 850	10 609	26 208	30 851	40 800	49 680	69 977	92 349	129 790
Alcoholic beverages	25	36	73	238	322	422	525	673	985	1 163
Non alcoholic beverages	25	90	189	501	654	912	1 195	1 586	2 168	2 477
Beers	0	50	131	212	210	332	650	879	1 384	1 171
Tobacco products	425	1 875	3 460	6 884	8 620	10 310	12 343	17 432	26 152	42 183
Liquid fuel and gas	1 073	3 478	6 017	15 269	18 131	25 785	31 010	44 490	56 478	75 664
Electricity	72	205	283	591	616	610	547	607	590	637
Motor vehicles	59	20	0	27	24	153	185	121	88	265
Other	189	96	456	2 485	2 274	2 275	3 225	4 189	4 503	6 229
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 5.1. Argentina (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million ARS	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5123 Customs and import duties	219	1 976	3 877	11 428	14 678	16 640	23 551	30 058	35 512	56 365
Import duties	166	1 938	3 780	11 183	14 373	16 313	23 134	29 482	34 822	55 305
Import fees	53	38	96	246	305	327	416	576	691	1 060
5124 Taxes on exports	724	32	12 323	45 547	54 163	61 316	55 465	84 088	75 939	71 509
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	1 820	2 227	2 677	3 533	4 420	5 782
Insurance services	42	194	8	21	27	35	46	65	88	118
Financial services	32	855	2	0	0	0	0	0	0	0
Telephone services	82	33	110	936	1 163	1 391	1 605	1 983	2 301	2 911
Other specific services	7	151	31	472	629	801	1 026	1 486	2 031	2 753
5127 Other taxes on internat. trade and transactions	98	74	129	404	497	721	924	1 136	1 601	2 349
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	4 928	6 409	9 059	12 010	17 035	23 042
5210 Recurrent taxes	177	833	1 289	3 598	4 928	6 409	9 059	12 010	17 035	23 042
5211 Paid by households: motor vehicles	177	833	1 289	3 598	4 928	6 409	9 059	12 010	17 035	23 042
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	-4 690	-1 987	-5 394	-11 215	-8 831	-14 983
6000 Other taxes	292	1 704	2 347	5 497	6 527	8 157	7 937	13 316	17 463	130 706
6100 Paid solely by business	0	354	757	2 093	2 983	3 825	4 423	4 259	5 624	6 873
Simplified system for small taxpayers	0	354	757	2 093	2 983	3 825	4 423	4 259	5 624	6 873
6200 Other	292	1 351	1 590	3 404	3 544	4 332	3 514	9 056	11 839	123 833
Tax debt payments	135	24	112	293	710	934	-1 313	1 340	1 306	110 721
Special payments	79	6	1	0	0	0	0	0	0	0
Other national level	0	12	7	0	0	0	0	0	0	0
Other provincial level	78	1 309	1 469	3 110	2 833	3 398	4 827	7 716	10 533	13 112

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 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 in 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 y Finanzas Públicas (Undersecretary of Public Revenue, National Direction of Research and Fiscal Analysis, Ministry of Finance).

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Table 5.2. Bahamas
Details of tax revenue / Ingresos tributarios detallados

Million BSD	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	505	965	1 060	1 277	1 487	1 480	1 445	1 490	1 761	1 956
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	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	66	115	136	167	190	203	229	245	260	280
2100 Employees	..	..	..	60	67	74	87	91	98	105
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	104	120	124	137	149	157	169
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	3	4	5	6	6	6	6
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	66	115	136	0	0	0	-1	-1	-1	-1
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	19	32	54	92	92	95	115	104	107	104
4100 Recurrent taxes on immovable property	19	32	54	92	92	95	115	104	107	104
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	54	92	92	95	115	104	107	104
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	386	723	736	795	944	1 018	955	986	1 203	1 472
5100 Taxes on production, sale, transfer, etc	354	654	657	672	799	868	806	772	993	1 296
5110 General taxes	0	0	0	0	0	0	0	0	219	628
5111 Value added taxes	0	0	0	0	0	0	0	0	219	628
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	354	654	657	672	799	868	806	772	775	668
5121 Excises	0	0	0	188	254	331	246	249	262	230
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	537	525	364	370	366	350	336	307	264
Import tax	289	435	413	348	354	348	332	336	307	264
Stamp tax from imports duties	0	102	112	15	16	18	18	0	0	0
5124 Taxes on exports	6	13	13	14	13	15	14	10	9	12
Export tax	6	13	13	14	13	15	14	10	9	12
Stamp tax from 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	59	104	119	106	162	156	196	178	197	162
Departure tax	27	64	69	70	103	102	144	125	147	135
Gaming tax	27	20	25	10	18	11	10	8	25	26
Hotel occupancy tax	5	20	25	25	41	43	42	45	25	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	145	150	149	214	209	177
5210 Recurrent taxes	32	69	78	123	145	150	149	214	209	177
Motor vehicle tax	10	14	18	21	27	29	28	29	29	30
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

Table 5.2. Bahamas (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BSD	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5213 Paid in respect of other goods	22	55	61	102	118	121	121	185	180	146
Company fees and registration	0	5	5	5	5	5	5	5	5	6
International business companies	0	17	15	19	17	17	17	17	16	15
Others	22	33	40	78	95	99	99	163	159	125
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	33	95	135	223	261	163	145	155	191	100
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	33	95	135	223	261	163	145	155	191	100
All other stamp taxes	37	74	135	162	258	174	160	164	191	100
Incentive acts and other refunds	-8	14	-15	11	-9	-11	-15	-8	0	0
Other taxes	4	7	15	49	12	0	0	0	0	0

Note: Fiscal year ending on 30th June.

The data are on a cash basis.

The data for 2016 are preliminary as indicated and published by the Central Bank of Bahamas.

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

Heading 2000: The data are estimated for 2016. The breakdown for social security contributions has been introduced since 2010 for the first time in this edition.

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

Heading 5111: A value added tax was enforced on 1st January 2015.

Source: Ministry of Finance, IDB-CIAT (2015), *Equivalent Fiscal Pressure for Latin America and the Caribbean* and the Central Bank of the Bahamas.

StatLink  <http://dx.doi.org/10.1787/888933686727>

Table 5.3. Barbados
Details of tax revenue / Ingresos tributarios detallados

Million BAR	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	942	1 884	2 297	2 719	2 822	2 869	2 576	2 643	2 947	2 936
1000 Taxes on income, profits and capital gains	254	574	639	762	782	744	615	702	723	823
1100 Of individuals	129	289	296	388	419	380	344	429	433	493
1110 On income and profits	129	289	296	388	419	380	344	429	433	493
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	111	252	294	327	299	276	191	208	225	241
1210 On profits	111	252	294	327	299	276	191	208	225	241
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	14	33	49	47	64	88	80	65	65	89
2000 Social security contributions	134	295	408	525	526	529	513	532	553	288
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	525	526	529	513	532	553	288
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	39	92	127	114	112	148	125	113	188	191
4100 Recurrent taxes on immovable property	26	60	76	98	95	133	109	94	173	175
Land tax	26	60	76	98	95	133	109	94	173	175
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	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	13	32	51	16	17	15	16	19	15	16
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	332	897	1 101	1 242	1 367	1 421	1 292	1 264	1 473	1 575
5100 Taxes on production, sale, transfer, etc	332	793	974	1 092	1 240	1 245	1 187	1 156	1 325	1 425
5110 General taxes	197	501	610	753	897	907	871	823	925	948
5111 Value added taxes	0	501	610	753	897	907	871	823	925	948
5112 Sales tax	197	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	135	292	364	339	343	338	317	333	401	477
5121 Excises	5	159	172	148	159	137	129	122	169	234
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	112	133	192	191	185	200	188	211	232	243
Import duties	112	133	192	191	185	200	188	211	232	243
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	18	1	0	0	0	0	0	0	0	0
Hotel and restaurant tax	18	1	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	104	127	150	126	176	105	108	148	151
5210 Recurrent taxes	..	104	127	150	126	176	105	108	148	151
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	..	104	127	150	126	176	105	108	148	151
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	183	26	21	76	36	27	31	32	10	58
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0

Table 5.3. Barbados (cont.)
 Details of tax revenue / Ingresos tributarios detallados

Million BAR	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
6200 Other	183	26	21	76	36	27	31	32	10	58
Levies	86	14	0	61	24	16	21	20	0	49
Stamp duties	98	12	21	15	12	11	10	13	10	9

Note: Year ending 31st December.

The data are on a cash basis.

The data for 2016 are from the "Revised Estimates 2016-2017" published by parliament.

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

Heading 5213: This heading includes data on tax collection levied on a recurrent basis for which the tax base is not identifiable. In the previous edition these figures were classified under heading 5210.

Heading 6200: This heading includes stamp duties collected by customs, previously classified under heading 5123.

Source: The Central Bank of Barbados, the Inland Revenue Department and Barbados budget estimates 2017-18.

StatLink  <http://dx.doi.org/10.1787/888933686746>

Table 5.4. Belize / Belice
Details of tax revenue / Ingresos tributarios detallados

Million BZD	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	179	318	496	744	745	786	830	929	950	1 032
1000 Taxes on income, profits and capital gains	37	76	129	248	252	232	245	272	254	265
1100 Of individuals	21	19	35	52	51	60	64	74	82	84
1110 On income and profits	21	19	35	52	51	60	64	74	82	84
Income tax (PAYE)	20	19	35	52	51	60	64	74	82	84
Income tax on individuals	1	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	12	51	90	189	194	164	172	183	159	170
Income tax (companies)	12	1	0	51	48	27	18	16	1	0
Income tax (business tax)	0	51	90	138	133	132	150	167	158	170
Income tax (supplemental petroleum tax)	0	0	0	0	14	6	4	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	4	7	6	8	10	15	13	10
Income tax (arrears)	4	3	1	1	1	2	2	2	2	2
Income tax (withholding)	0	3	2	6	5	7	8	13	11	9
2000 Social security contributions	10	18	50	60	61	65	67	72	77	82
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	61	65	67	72	77	82
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	6	13	27	23	26	27	31	35	35	30
4100 Recurrent taxes on immovable property	1	2	6	7	7	5	6	6	5	6
4110 Households	1	2	6	7	7	5	6	6	5	6
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	5	11	22	16	19	22	25	29	29	23
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	126	211	289	412	406	462	486	550	583	656
5100 Taxes on production, sale, transfer, etc.	122	207	282	400	396	443	469	540	571	648
5110 General taxes	0	82	131	199	175	214	237	270	275	296
5111 Value added taxes	0	0	0	199	175	214	237	270	275	296
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	122	125	151	200	221	229	232	269	296	352
5121 Excises	35	47	57	31	33	34	35	38	39	160
Revenue replacement duty	18	39	57	7	9	12	13	15	15	1
Excise duties	17	8	0	22	21	20	21	22	23	158
Excise on locally refined petroleum products	0	0	0	0	1	0	0	0	1	1
Excise on locally extracted crude oil	0	0	0	1	2	2	2	1	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	78	64	80	144	160	165	165	196	221	162
Import duties	50	64	80	123	138	141	140	167	190	130
Environmental tax	0	0	0	21	22	24	25	29	31	32
Imports into EPZs	0	0	0	0	0	0	0	0	0	0
Stamps duties on customs	28	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

Table 5.4. Belize / Belice (cont.)
 Details of tax revenue / Ingresos tributarios detallados

Million BZD

	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5127 Other taxes on internat. trade and transactions	8	14	15	25	28	30	32	35	35	30
Goods in transit - administration charge	3	1	1	1	1	1	1	1	1	1
Goods in transit - social fee	0	5	4	8	10	11	11	12	11	10
Taxes on foreign currency transactions	6	8	9	16	16	18	20	22	23	19
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	4	4	7	13	10	19	17	10	12	7
5210 Recurrent taxes	4	4	7	13	10	19	17	10	12	7
5211 Paid by households: motor vehicles	2	3	5	3	3	3	4	4	4	4
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	2	1	2	10	7	16	14	6	8	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	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st March. Data are on a April(n-1)/March(n) fiscal year basis. For example, the data for 2016 represent April 2016 to March 2017. The data are on a cash basis.

The data for 2016 are the expected outturn as presented by the Belize "draft estimates of revenue and expenditures".

Heading 2000: The data for social security contributions are estimated for 2016.

Source: Ministry of Finance of Belize, the Social Security Board and IDB-CIAT (2015), *Equivalent Fiscal Pressure for Latin America and the Caribbean*.

StatLink  <http://dx.doi.org/10.1787/888933686765>

Table 5.5. Bolivia
Details of tax revenue / Ingresos tributarios detallados

Million BOB	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	1 277	9 155	15 369	27 929	36 722	45 577	53 571	59 689	62 871	60 722
1000 Taxes on income, profits and capital gains	68	1 209	2 383	6 294	7 926	9 679	11 644	12 723	12 809	10 876
1100 Of individuals	68	214	214	263	277	279	364	439	508	497
1110 On income and profits	68	214	214	263	277	279	364	439	508	497
RC-IVA	62	161	187	237	260	260	333	401	461	442
RC-IVA fiscal notes	6	53	28	26	18	19	31	38	47	55
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	995	2 169	6 031	7 649	9 400	11 280	12 284	12 302	10 379
1210 On profits	..	995	2 169	6 031	7 649	9 400	11 280	12 284	12 302	10 379
Mining profits	..	0	75	473	616	322	283	82	67	8
Corporate tax	..	546	1 481	3 874	4 724	6 256	6 824	8 026	9 235	6 960
Corporate tax remittances	..	258	315	742	732	718	806	954	959	1 670
Fiscal notes on corporate tax	..	192	286	768	1 451	1 773	3 137	3 150	1 898	1 475
Fiscal notes on mining profits	..	0	11	174	127	331	229	72	143	266
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	666	936	1 645	2 665	6 339	7 276	8 694	9 842	10 251
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	1 645	2 665	6 339	7 276	8 694	9 842	10 251
2410 On a payroll basis	..	666	936	1 645	2 665	6 339	7 276	8 694	9 842	10 251
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	401	401	412	433	424	455
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	7	20	22	23	28	32	36	15
4310 Estate and inheritance taxes	1	3	7	20	22	23	28	32	36	15
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	633	347	380	378	384	401	388	440
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	1 032	6 594	10 207	17 684	23 540	26 528	30 878	33 857	34 731	33 402
5100 Taxes on production, sale, transfer, etc.	1 032	6 594	10 207	17 684	23 540	26 528	30 878	33 857	34 731	33 402
5110 General taxes	708	3 892	6 768	12 434	16 864	19 508	22 620	24 661	25 220	24 288
5111 Value added taxes	551	2 949	5 314	10 259	14 092	16 306	19 033	20 581	20 757	19 902
VAT internal market	297	1 204	1 937	4 100	5 134	6 555	7 805	9 273	9 914	10 318
VAT imports	178	1 445	2 637	5 193	6 975	7 690	8 709	9 390	9 738	8 458
VAT fiscal notes (internal market)	56	223	584	581	494	623	783	760	666	622
VAT fiscal notes (imports)	20	76	156	385	1 489	1 437	1 736	1 158	438	504
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	157	943	1 455	2 174	2 772	3 202	3 587	4 081	4 463	4 386
5120 Taxes on specific goods and services	324	2 702	3 439	5 250	6 676	7 020	8 258	9 196	9 511	9 114
5121 Excises	118	2 047	2 604	3 658	4 393	4 475	5 012	5 663	5 853	6 040
Excises (Internal)	61	245	209	933	1 204	1 157	1 468	1 365	1 487	1 687
Excises (Imports)	22	298	208	379	642	580	719	1 051	1 109	917
Special tax on hydrocarbons and derivatives	0	1 348	1 529	1 070	2 236	1 144	1 681	1 998	2 581	2 696
Fiscal notes on excises	35	118	309	155	115	290	47	328	262	103
Fiscal notes on special tax on hydrocarb. and deriv.	0	40	350	1 121	196	1 304	1 098	921	415	638
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	2 218	2 485	2 850	3 102	3 254	2 894
Customs and import duties	163	616	777	1 504	2 074	2 278	2 663	2 879	3 057	2 787
Fiscal notes customs and import duties	41	24	26	41	144	207	186	223	198	107
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

Table 5.5. Bolivia (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BOB	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	15	32	47	65	60	91	120	127	175
Air departure tax	2	15	32	47	52	51	71	90	102	116
Tax on gambling	0	0	0	0	13	9	20	30	25	59
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	306	311	277	6
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	177	682	1 203	1 939	2 189	2 630	3 361	3 982	5 065	5 738
6100 Paid solely by business	4	6	5	12	13	14	17	20	26	35
Simplified tax regime	3	6	4	12	13	14	17	20	25	35
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	172	676	1 199	1 927	2 176	2 615	3 344	3 961	5 040	5 703
Unified agricultural regime	0	1	5	14	17	22	23	23	26	27
Fiscal notes on transactions	15	64	250	108	94	56	116	53	28	39
Other	154	37	178	422	556	860	1 241	1 716	2 378	2 696
Fiscal notes on other taxes	3	0	5	3	5	2	9	25	23	63
Municipal taxes	0	575	762	1 381	1 504	1 675	1 955	2 145	2 585	2 879

Note: Year ending 31st December.

The data are on a cash basis.

Heading 2000: The figures have been updated from 2012 to account for the enforcement of renationalisation of the pension system.

Heading 5113: This heading includes the "Impuesto a las Transacciones", a turnover tax previously classified under heading 6200.

Source: Ministerio de Economía y Finanzas Públicas, Ministry of Economy and Public Finance.

Unidad de Análisis de Políticas Sociales y Económicas, Social and Economic Policy Analysis Unit.

StatLink  <http://dx.doi.org/10.1787/888933686784>

Table 5.6. Brazil / Brasil
Details of tax revenue / Ingresos tributarios detallados

Million BRL	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	3	354 760	711 145	1 257 564	1 453 265	1 564 067	1 728 920	1 835 066	1 918 710	2 015 517
1000 Taxes on income, profits and capital gains	1	68 667	149 309	258 738	314 299	321 463	360 549	381 870	401 112	453 549
1100 Of individuals	0	3 406	6 981	87 828	104 336	116 342	126 006	140 446	148 858	162 255
1110 On income and profits	0	3 406	6 981	87 828	104 336	116 342	126 006	140 446	148 858	162 255
Withholding taxes on income and profits	0	0	0	71 580	83 821	93 843	101 818	114 664	121 659	133 971
Other personal income taxes	0	0	0	16 248	20 515	22 499	24 188	25 782	27 199	28 285
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	73 071	128 255	153 652	148 423	171 003	171 352	164 057	197 941
1210 On profits	0	25 430	73 071	128 255	153 652	148 423	171 003	171 352	164 057	197 941
Corporate income tax	0	16 680	47 832	82 474	94 958	92 589	109 316	109 020	104 910	131 181
Social contribution on net profits (CSLL)	0	8 750	25 239	45 780	58 694	55 834	61 687	62 332	59 147	66 760
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	69 257	42 656	56 311	56 697	63 540	70 072	88 196	93 353
Non-residents	0	39 831	69 257	11 537	13 870	15 207	18 582	19 703	24 669	24 892
Capital	0	0	0	24 887	35 159	33 309	37 121	41 288	53 692	59 404
Others	0	0	0	6 232	7 281	8 182	7 837	9 082	9 836	9 057
2000 Social security contributions	1	83 469	168 226	313 949	360 277	402 437	441 880	478 642	497 791	523 803
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	18 709	32 248	64 271	74 979	85 813	98 045	108 782	118 323	124 713
2210 On a payroll basis	0	18 709	32 248	64 271	74 979	85 813	98 045	108 782	118 323	124 713
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	135 978	249 679	285 298	316 625	343 836	369 860	379 469	399 090
2410 On a payroll basis	1	64 760	135 978	249 679	285 298	316 625	343 836	369 860	379 469	399 090
Social security contributions (Federal)	1	59 334	118 869	231 903	266 169	294 578	319 566	341 992	349 787	365 723
Social security contributions (State)	0	4 423	14 682	12 635	13 294	15 551	16 499	19 529	20 797	23 248
Social security contributions (Municipal)	0	1 003	2 427	5 141	5 835	6 496	7 771	8 339	8 885	10 118
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	6 749	14 468	33 090	34 399	39 206	43 391	47 724	50 399	53 537
PASEP contributions	0	1 312	2 863	9 880	6 958	8 398	8 775	9 491	9 958	12 013
Payroll-based contribution to education	0	2 791	5 906	11 049	13 115	14 775	16 561	18 411	19 039	19 473
"S" System contributions	0	2 646	4 397	9 925	11 858	13 557	15 351	16 884	18 153	18 428
Other	0	0	1 302	2 236	2 467	2 477	2 704	2 938	3 248	3 623
4000 Taxes on property	0	28 818	56 274	74 377	86 700	92 085	97 817	106 597	120 378	128 247
4100 Recurrent taxes on immovable property	0	4 753	8 405	17 933	20 276	22 148	25 063	28 739	31 864	38 688
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	0	4 753	8 405	17 933	20 276	22 148	25 063	28 739	31 864	38 688
Tax on rural land property (ITR)	0	234	288	485	571	614	764	900	1 105	1 126
Tax on urban land property (IPTU)	0	4 519	8 117	17 448	19 706	21 533	24 299	27 839	30 760	37 562
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	821	2 518	2 768	3 409	4 142	4 698	6 469	7 262
4310 Estate and inheritance taxes	0	329	821	2 518	2 768	3 409	4 142	4 698	6 469	7 262
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	18 442	36 587	32 559	39 544	39 499	39 380	40 707	45 788	43 284
Tax on financial operations (IOF)	0	3 096	5 974	26 571	31 999	31 002	29 417	29 756	34 681	33 645
Real estate property transfers (ITBI)	0	950	1 593	6 005	7 466	8 497	9 963	10 950	11 107	9 639
Other	0	14 396	29 021	-18	79	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	5 294	10 460	21 367	24 112	27 030	29 232	32 453	36 257	39 013
5000 Taxes on goods and services	2	164 144	317 875	542 259	617 617	665 106	736 786	767 868	793 382	794 799
5100 Taxes on production, sale, transfer, etc	2	162 575	312 503	542 259	617 617	665 106	736 786	767 868	793 382	794 799
5110 General taxes	2	154 130	294 251	497 899	564 045	614 568	681 107	711 337	732 495	739 994
5111 Value added taxes	1	100 978	177 589	293 489	324 761	357 190	393 742	419 459	431 904	443 034
Tax on the circulation of goods and services (ICMS)	1	82 279	153 437	268 117	297 419	326 236	363 190	384 287	396 513	412 857
Tax on industrialised products (IPI)	0	18 699	24 153	25 372	27 342	30 954	30 552	35 172	35 391	30 177
5112 Sales tax	0	47 046	105 415	171 653	200 926	213 096	239 290	236 646	242 508	242 338
Contribution to financing social security (COFINS)	0	38 707	86 837	140 939	164 982	175 008	197 545	194 696	199 876	201 517
PIS contribution	0	8 339	18 578	30 714	35 944	38 088	41 745	41 950	42 632	40 821
5113 Other	0	6 106	11 247	32 757	38 358	44 282	48 074	55 232	58 084	54 622

Table 5.6. Brazil / Brasil (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BRL	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5120 Taxes on specific goods and services	0	8 445	18 252	44 360	53 572	50 538	55 679	56 531	60 887	54 805
5121 Excises	..	0	7 683	19 681	22 845	14 587	13 105	14 055	15 929	17 676
Vehicles	..	..	..	5 787	7 150	4 395	3 799	4 940	4 367	3 299
Beverages	..	..	..	2 431	2 992	3 223	3 455	3 401	2 599	2 684
Tobacco	..	..	..	3 704	3 745	4 083	5 117	5 688	5 692	5 692
Fuels	..	..	..	7 759	8 959	2 885	734	26	3 271	6 001
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	8 445	8 953	21 119	26 763	31 088	36 974	36 774	38 969	31 448
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	983	2 349	2 457	2 883	3 367	3 204	3 005	2 741
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	633	1 212	1 507	1 979	2 233	2 499	2 983	2 940
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	1 569	5 372	0	0	0	0	0	0	0
5210 Recurrent taxes	0	1 569	5 372	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	0	1 569	5 372	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	0	0	0	..	..	..	..	..	..	..
5213 Paid in respect of other goods	0	0	0	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	2 913	4 993	35 151	39 973	43 770	48 498	52 364	55 649	61 582
6100 Paid solely by business	0	0	277	0	0	0	0	0	0	0
Revenue service development fund (FUNDAF)	0	0	277	0	0	0	0	0	0	0
6200 Other	0	2 913	4 715	35 151	39 973	43 770	48 498	52 364	55 649	61 582
Other federal taxes	0	941	36	9 610	10 672	10 545	11 743	12 814	12 527	12 648
Other social contributions	0	1 273	1 725	0	0	0	0	0	0	0
Other state taxes	0	322	1 551	17 135	19 825	22 980	25 864	27 352	29 067	32 461
Other municipal taxes	0	377	1 404	8 406	9 476	10 245	10 891	12 198	14 054	16 473

Note: Year ending 31st December.

The data are on a cash basis.

Heading 1100: In this edition, taxes on income and profits collected by the state and local governments have been attributed to the central government. In previous editions these were attributed to state and local governments when they in fact pertained to the central government.

Heading 1300: In this edition, an improved breakdown on unallocable income taxes is provided.

Headings 3000, 5112 and 6200: For years prior to 2000 the PASEP (Program of Formation of the Patrimony of the Public Servants) contributions are combined with PIS (Social Integration Program) contributions in heading 5112.

Headings 5111 and 5121: From 2007 to 2011, a portion of the IPI (Industrial Products Tax) is levied separately as an excise tax on automobiles, beverages, and tobacco products.

Heading 5121: An improved breakdown for excise taxes has been provided since 2007 in this edition.

Heading 6100: From 2008 FUNDAF (Special Fund for Development and Improvement of Auditing Activities) contributions are included in heading 6200.

Heading 5200: From 2009, taxes paid by households: motor vehicles are included in heading 5200.

Source: Secretaria da Receita Federal (Ministry of Finance) in Carga Tributária no Brasil.

StatLink  <http://dx.doi.org/10.1787/888933686803>

Table 5.7. Chile
Details of tax revenue / Ingresos tributarios detallados

Million CLP	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	1 777 218	7 901 998	14 265 265	21 845 693	25 762 449	27 714 772	27 381 686	29 145 219	32 532 354	34 099 516
1000 Taxes on income, profits and capital gains	412 974	1 841 630	5 171 293	8 329 060	10 322 824	10 803 031	9 520 709	9 628 037	11 840 521	11 444 570
1100 Of individuals	99 154	604 100	738 620	1 492 837	1 690 230	1 893 620	1 964 172	2 114 296	3 199 876	2 990 653
Second category tax	65 552	490 980	700 150	1 449 099	1 663 293	1 917 675	1 981 699	2 140 345	2 350 120	2 458 249
Global complementary tax	33 603	113 120	38 470	43 738	26 936	-24 055	-17 527	-26 050	-36 757	-213 365
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	3 155 480	4 448 745	6 021 408	7 560 906	6 041 089	6 196 077	6 839 133	7 146 657
First category tax	200 891	815 747	3 040 875	3 913 870	5 254 907	6 770 329	5 473 355	5 182 214	6 183 830	6 689 101
Surtax on state owned enterprises	16 074	47 634	78 267	194 203	116 725	80 084	124 220	100 851	132 352	88 362
Mining tax	0	0	0	298 558	598 790	619 150	324 577	801 647	323 507	105 653
Other	2 621	19 516	36 338	42 114	50 987	91 343	118 937	111 365	199 444	263 541
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	1 277 193	2 387 478	2 611 186	1 348 506	1 515 449	1 317 664	1 801 512	1 307 260
Additional tax	59 082	350 301	799 648	1 414 057	1 187 866	1 178 917	1 337 721	1 454 847	1 429 758	1 331 564
Other	35 151	4 332	477 545	973 421	1 423 320	169 589	177 727	-137 183	371 755	-24 304
2000 Social security contributions	159 559	576 758	931 717	1 493 987	1 623 818	1 802 468	1 968 973	2 110 087	2 252 489	2 441 419
2100 Employees	154 021	553 937	893 821	1 433 159	1 565 828	1 742 526	1 906 340	2 044 356	2 188 575	2 373 777
2110 On a payroll basis	154 021	553 937	893 821	1 433 159	1 565 828	1 742 526	1 906 340	2 044 356	2 188 575	2 373 777
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	57 990	59 942	62 633	65 731	63 914	67 642
2210 On a payroll basis	5 538	22 821	37 896	60 828	57 990	59 942	62 633	65 731	63 914	67 642
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	898 607	1 027 627	1 180 307	1 133 765	1 228 961	1 421 274	1 711 790
4100 Recurrent taxes on immovable property	59 968	302 244	416 565	662 368	731 191	788 919	840 842	924 062	1 056 920	1 151 466
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	30 876	66 719	45 550	31 340	92 236	100 490
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	462 027	196 901	265 560	324 669	247 373	273 559	272 118	459 834
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	11 185 156	12 700 180	13 873 611	14 779 915	16 127 855	17 597 378	18 619 797
5100 Taxes on production, sale, transfer, etc	1 074 009	4 789 827	6 952 092	10 532 904	11 963 914	13 052 989	13 869 529	15 131 675	16 515 485	17 444 386
5110 General taxes	664 421	3 306 350	5 391 285	8 399 926	9 536 786	10 447 374	11 170 794	12 133 710	13 273 958	14 073 050
5111 Value added taxes	664 421	3 306 350	5 391 285	8 399 926	9 536 786	10 447 374	11 170 794	12 133 710	13 273 958	14 073 050
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	2 427 128	2 605 615	2 698 735	2 997 965	3 241 527	3 371 336
5121 Excises	166 050	816 160	1 107 703	1 561 205	1 750 916	1 892 713	1 987 475	2 224 223	2 412 773	2 568 863
Cigarettes and tobacco	60 604	283 275	382 690	647 637	744 302	783 995	815 991	856 595	981 422	1 009 034
Gasoline and diesel	105 445	532 885	724 803	913 568	1 006 614	1 108 718	1 171 483	1 361 724	1 388 218	1 502 039
Oil stabilisation fund	0	0	210	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	222 486	548 571	286 044	267 331	301 828	314 441	303 393	337 839	343 491	308 871
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	374 384	398 461	407 867	435 903	485 263	493 602
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	736 266	820 622	910 386	996 180	1 081 893	1 175 411
5210 Recurrent taxes	44 714	251 942	394 343	652 252	736 266	820 622	910 386	996 180	1 081 893	1 175 411
Motor vehicles	24 469	93 880	139 174	218 219	267 116	301 895	330 754	365 316	397 608	431 888

Table 5.7. Chile (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million CLP

	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
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	469 150	518 727	579 632	630 864	684 285	743 523
Municipal permits	18 401	136 138	234 460	396 944	425 138	468 938	527 955	578 671	630 943	690 267
Mining patents	3 374	34 730	20 094	36 213	42 944	47 899	50 094	50 448	51 767	51 641
Other	-1 530	-12 806	615	876	1 068	1 890	1 583	1 745	1 575	1 615
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	-23 356	-112 195	-85 954	-61 117	88 000	55 355	-21 676	50 279	-579 308	-118 061
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	-85 954	-61 117	88 000	55 355	-21 676	50 279	-579 308	-118 061

Note: Year ending 31st December.

Headings 1100, 1200 and 1300: In this edition, further discrimination between taxes on dividends paid by individuals and corporations is provided following a tax reform implemented in 2015.

The data are on a cash basis.

Heading 5121: In ECLAC data, figures from the Oil Prices Stabilisation Fund (FEPP) are considered as non-tax revenues.

Source: Servicio de Impuestos Internos (Chile's Tax Service).

StatLink  <http://dx.doi.org/10.1787/888933686822>

Table 5.8. Colombia
Details of tax revenue / Ingresos tributarios detallados

Million COP	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	2 579 426	30 512 910	61 455 845	97 954 930	116 603 658	130 869 983	142 457 341	154 187 502	166 070 450	170 436 896
1000 Taxes on income, profits and capital gains	771 694	7 103 525	17 348 618	26 218 852	33 453 048	43 671 856	47 743 096	50 083 349	52 656 876	54 326 726
1100 Of individuals	47 210	1 499 345	3 594 441	5 192 384	6 407 675	6 841 470	7 686 121	8 513 856	9 741 528	10 378 965
1110 On income and profits	47 210	1 499 345	3 594 441	5 192 384	6 407 675	6 841 470	7 686 121	8 513 856	9 741 528	10 378 965
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	13 044 361	20 405 209	26 110 879	35 669 308	38 545 617	40 200 727	41 036 561	41 966 610
1210 On profits	359 758	5 119 828	13 044 361	20 405 209	26 110 879	35 669 308	38 545 617	40 200 727	41 036 561	41 966 610
Income tax	359 758	5 119 828	13 044 361	20 405 209	26 110 879	35 669 308	35 606 038	27 739 252	27 110 392	27 855 875
Pro Equity Income Tax - CREE	0	0	0	0	0	0	2 939 579	12 461 475	13 926 169	14 110 734
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	709 816	621 258	934 494	1 161 078	1 511 357	1 368 765	1 878 787	1 981 152
Income tax	364 726	484 352	709 816	621 258	934 494	1 161 078	1 511 357	1 368 765	1 878 787	1 981 152
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	10 303 830	11 815 723	16 645 000	19 272 000	20 169 000	21 694 000
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	10 303 830	11 815 723	16 645 000	19 272 000	20 169 000	21 694 000
2410 On a payroll basis	203 596	4 989 000	7 845 000	11 478 085	10 303 830	11 815 723	16 645 000	19 272 000	20 169 000	21 694 000
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	4 479 886	4 775 034	3 527 459	2 627 958	2 797 308	2 998 237
4000 Taxes on property	56 160	2 027 654	4 838 158	8 535 238	12 921 501	13 668 964	15 018 163	16 119 572	18 306 740	18 266 486
4100 Recurrent taxes on immovable property	56 160	991 070	1 974 213	3 338 935	3 611 383	4 016 860	4 845 576	5 559 528	6 212 601	6 747 288
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	1 974 213	3 338 935	3 611 383	4 016 860	4 845 576	5 559 528	6 212 601	6 747 288
4200 Recurrent taxes on net wealth	0	0	462 720	1 970 530	4 240 512	4 183 752	4 274 832	4 118 075	5 352 940	4 440 142
4210 Individual	..	..	462 720	1 970 530	4 240 512	4 183 752	4 274 832	4 118 075	5 352 940	4 440 142
4220 Corporate	..	..	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	1 036 584	2 401 226	3 225 773	5 069 606	5 468 351	5 897 755	6 441 969	6 741 200	7 079 055
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	1 388 653	13 367 908	25 866 553	42 156 822	49 224 753	50 795 912	52 393 473	57 894 877	62 378 051	63 375 512
5100 Taxes on production, sale, transfer, etc	1 388 653	13 367 908	25 866 553	42 156 822	49 224 753	50 795 912	52 393 473	57 894 877	62 378 051	63 375 512
5110 General taxes	672 368	9 585 866	19 934 400	33 333 802	40 024 882	41 862 732	40 598 702	45 330 387	48 721 833	49 506 811
5111 Value added taxes	583 078	8 445 776	17 427 948	28 811 682	35 093 071	36 324 330	34 642 822	38 749 869	41 553 967	41 878 886
5112 Sales tax	89 290	1 140 090	2 506 452	4 522 121	4 931 810	5 538 402	5 955 879	6 580 518	7 167 866	7 627 926
Industry and commerce tax (State)	89 290	1 140 090	2 506 452	4 522 121	4 931 810	5 538 402	5 955 879	6 580 518	7 167 866	7 627 926
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	3 782 042	5 932 153	8 823 019	9 199 872	8 933 180	11 794 771	12 564 490	13 656 219	13 868 701
5121 Excises	404 699	2 037 944	3 109 633	4 171 020	5 119 156	5 409 860	7 897 587	8 577 766	9 065 288	9 755 514
Oil	141 270	833 004	1 143 308	1 418 766	1 603 227	1 735 062	2 883 410	2 980 883	3 297 392	3 335 157
Tobacco (State)	52 898	213 410	287 379	390 472	499 531	486 282	508 089	493 868	524 357	595 476
Beer (State)	85 722	471 137	867 569	1 432 453	1 764 785	1 900 215	2 031 349	2 108 721	2 305 895	2 549 948
Liquors (State)	124 808	520 393	811 377	929 328	1 251 613	1 288 302	1 292 742	1 345 827	1 253 466	1 574 864
Restaurant, vehicles sale and mobile telephony	0	0	0	0	0	0	1 181 998	1 648 467	1 684 179	1 700 069
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	4 080 716	3 523 320	3 897 184	3 986 724	4 590 931	4 113 187
Custom duties	180 989	1 744 097	2 822 520	4 651 999	4 080 716	3 523 320	3 897 184	3 986 724	4 590 931	4 113 187
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	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..

Table 5.8. Colombia (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million COP	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
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	159 323	1 738 020	3 377 674	5 543 430	6 220 640	6 142 494	7 130 151	8 189 746	9 762 474	9 775 935
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 738 020	3 377 674	5 543 430	6 220 640	6 142 494	7 130 151	8 189 746	9 762 474	9 775 935
Stamp tax	0	401 497	633 586	357 160	123 923	58 973	58 378	72 425	105 729	97 492
Other	78 306	79 287	48 498	126 602	143 770	174 845	200 465	260 721	318 271	357 863
Other (sub-national)	81 017	1 257 236	2 695 589	5 059 668	5 952 946	5 908 676	6 871 308	7 856 600	9 338 474	9 320 581

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 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.

Headings 1100 and 1200: The data are estimated.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia. (National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).


StatLink  <http://dx.doi.org/10.1787/888933686841>

Table 5.9. Costa Rica
Details of tax revenue / Ingresos tributarios detallados

Million CRC	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	114 173	927 561	1 960 924	4 058 696	4 532 171	4 958 578	5 419 339	5 849 639	6 386 643	6 956 107
1000 Taxes on income, profits and capital gains	11 820	128 805	324 224	748 093	828 691	891 669	1 014 440	1 091 470	1 247 308	1 416 218
1100 Of individuals	..	..	16 438	202 849	233 486	307 489	316 894	349 139	386 241	414 247
1110 On income and profits	..	..	16 438	202 849	233 486	307 489	316 894	349 139	386 241	414 247
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	288 355	450 312	486 001	461 481	545 183	574 137	659 951	742 011
1210 On profits	..	..	288 355	450 312	486 001	461 481	545 183	574 137	659 951	742 011
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	19 430	94 932	109 204	122 699	152 363	168 194	201 116	259 961
2000 Social security contributions	30 543	249 182	497 341	1 139 265	1 279 856	1 399 618	1 511 383	1 648 831	1 785 522	1 985 151
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	30 543	249 182	497 341	1 139 265	1 279 856	1 399 618	1 511 383	1 648 831	1 785 522	1 985 151
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	7 484	59 129	112 082	248 259	275 775	309 804	337 696	372 869	406 296	435 328
4000 Taxes on property	1 566	8 396	25 110	63 706	71 214	82 007	99 030	114 313	123 261	134 332
4100 Recurrent taxes on immovable property	1 200	5 390	14 264	48 963	52 161	61 057	70 785	81 613	90 003	97 869
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	2 475	2 638	3 998	4 013	4 076	4 098
Municipal immovable property tax	1 200	5 390	14 264	45 436	49 686	58 418	66 787	77 600	85 927	93 771
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	19 053	20 950	28 246	32 700	33 258	36 462
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	53 509	456 851	944 623	1 766 914	1 968 853	2 150 384	2 302 986	2 468 087	2 661 902	2 794 229
5100 Taxes on production, sale, transfer, etc	49 867	425 713	884 453	1 600 302	1 802 830	1 958 415	2 092 588	2 222 962	2 388 900	2 508 186
5110 General taxes	21 326	222 775	485 168	920 298	1 029 811	1 145 403	1 212 471	1 306 110	1 368 601	1 420 938
5111 Value added taxes	21 326	222 775	485 168	920 298	1 029 811	1 122 978	1 176 745	1 266 798	1 336 075	1 414 358
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	22 425	35 726	39 313	32 526	6 580
5120 Taxes on specific goods and services	28 541	202 939	399 286	680 004	773 019	813 013	880 117	916 851	1 020 299	1 087 248
5121 Excises	11 096	157 204	296 222	523 617	596 268	629 423	689 528	706 016	798 412	846 864
Fuels and energy	0	0	172 028	320 638	359 425	354 149	404 210	404 901	457 827	472 644
Alcohol beverages	0	8 229	20 219	28 035	32 936	35 620	35 254	36 293	43 095	43 400
Non alcoholic beverages	0	0	12 491	26 566	27 804	30 205	32 519	34 874	36 353	39 764
Soaps	0	0	573	1 317	1 425	1 487	1 989	1 493	2 562	2 912
Cement	0	0	0	227	250	247	291	340	304	267
Tobacco	0	0	0	0	0	19 852	38 860	32 277	33 681	32 560
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	174 428	187 863	176 405	195 838	224 590	255 317
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	15 052	40 485	82 446	126 134	146 511	152 275	154 576	169 120	174 568	185 544
Import duties	13 977	32 336	66 598	103 851	122 355	128 358	130 634	142 226	148 666	158 559
Custom duties	1 075	8 149	15 848	22 284	24 156	23 917	23 942	26 894	25 902	26 986

Table 5.9. Costa Rica (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million CRC	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5124 Taxes on exports	2 113	2 238	969	3 973	3 990	3 823	4 877	4 853	4 468	5 073
Export duties	2 113	2 088	830	3 816	3 827	3 663	4 104	3 067	2 701	3 250
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	163	160	168	176	156	184
Export duties on ground transportation	0	0	0	0	0	0	605	1 610	1 611	1 638
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	24 190	25 579	28 571	34 081	38 687	44 934
Casinos and gambling	0	225	519	445	288	213	1 019	940	1 455	1 609
Port cargo movements	0	6	13	0	0	0	0	0	0	0
Overseas departure tax	0	0	19 022	24 322	23 902	25 366	27 552	33 141	37 232	43 325
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	2 060	1 913	2 565	2 782	3 093	3 512
5128 Other taxes	0	0	0	0	0	0	0	0	1 071	1 320
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	166 022	191 968	210 398	245 125	273 003	286 044
5210 Recurrent taxes	3 642	31 138	60 170	166 612	166 022	191 968	210 398	245 125	273 003	286 044
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	85 152	101 903	113 727	130 000	145 894	156 517
Property tax on vehicles, aircraft and boats	1 425	15 374	30 918	94 102	85 152	101 903	113 727	130 000	145 894	156 517
5213 Paid in respect of other goods	2 217	15 763	29 252	72 510	80 870	90 065	96 671	115 125	127 109	129 527
Local taxes	1 262	11 898	27 411	68 808	74 756	85 411	91 163	110 120	122 248	124 862
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	6 114	4 654	5 508	5 005	4 861	4 664
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	107 782	125 097	153 803	154 069	162 355	190 850
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	107 782	125 097	153 803	154 069	162 355	190 850
Transfers of vehicles, aircraft and boats	497	2 530	6 357	12 311	13 672	12 947	17 177	19 099	20 999	23 022
Tax revenue from decentralised units	2 764	15 048	11 985	29 969	37 231	39 172	45 700	46 591	49 334	67 584
Other taxes	5 990	7 620	39 203	50 180	56 879	72 978	90 926	88 379	92 022	100 243

Note: Year ending 31st December.

The data are on a cash basis.

The local government tax revenues data have been expanded and start in 1990 in this edition.

Heading 2000: 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 3000.

Heading 5113: This heading includes a turnover tax previously classified under heading 6100.

Heading 5212: In ECLAC data, tax on ownership of vehicles, aircraft and boats is classified in category 4000.

Heading 5213: This includes local tax revenue previously classified under heading 5126 up to 2011 and under heading 5130 between 2012 and 2015.

Heading 6200: The figures have been revised and include the tax revenue of decentralised bodies (other than social security contributions) that was not accounted for in previous editions. The tax revenue of decentralised bodies is classified under central government for this publication. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be separate from the central government. In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax.

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

StatLink  <http://dx.doi.org/10.1787/888933686860>

Table 5.10. Cuba
Details of tax revenue / Ingresos tributarios detallados

Million CUP	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	6 265	11 367	17 528	24 201	26 508	29 068	28 804	30 236	33 591	37 377
1000 Taxes on income, profits and capital gains	14	1 826	2 451	3 603	4 504	4 535	5 292	5 995	6 676	7 937
1100 Of individuals	14	291	326	554	762	873	1 055	1 308	1 848	2 300
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	1 535	2 126	3 049	3 742	3 662	4 237	4 687	4 828	5 637
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
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	2 996	3 043	3 123	3 622	4 322	4 700
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	2 996	3 043	3 123	3 622	4 322	4 700
2410 On a payroll basis	691	1 181	1 778	2 974	2 996	3 043	3 123	3 622	4 322	4 700
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	4 235	4 108	3 424	2 939	2 753	2 420
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	13 696	16 232	15 588	15 911	17 742	20 135
5100 Taxes on production, sale, transfer, etc	5 443	6 732	9 844	12 283	13 696	16 232	15 588	15 911	17 742	20 135
5110 General taxes	5 017	6 131	9 036	10 525	11 819	14 511	14 057	14 171	15 611	17 550
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	11 819	14 511	14 057	14 171	15 611	17 550
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	426	602	808	1 758	1 876	1 721	1 531	1 740	2 131	2 585
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	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	117	657	493	927	1 078	1 150	1 378	1 769	2 098	2 185
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Table 5.10. Cuba (cont.)
Details of tax revenue / Ingresos tributarios detallados

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.

Heading 5110: For this edition, the disaggregation of heading 5110 has been improved.

The figures for the sub-category under the heading 5120 are not available.

Source: Oficina Nacional de Estadística e Información. Anuario Estadístico de Cuba (National Office of Statistics and Information. Annual Statistical Review of Cuba).

StatLink  <http://dx.doi.org/10.1787/888933686879>

Table 5.11. Dominican Republic / República Dominicana
Details of tax revenue / Ingresos tributarios detallados

Million DOP	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	6 439	44 898	129 639	243 872	273 132	312 148	355 314	393 157	414 245	450 325
1000 Taxes on income, profits and capital gains	1 670	10 782	30 042	53 643	65 453	92 850	108 853	125 098	119 819	134 804
1100 Of individuals	..	4 088	7 588	17 088	20 673	21 874	27 147	31 525	35 549	40 193
1110 On income and profits	..	4 070	7 509	16 901	20 220	21 575	26 723	31 119	35 187	39 780
1120 On capital gains	..	18	79	187	453	299	424	406	361	413
1200 Corporate	..	4 679	16 222	21 475	25 125	46 921	58 923	72 865	61 695	69 362
1210 On profits	..	4 605	16 147	21 325	24 913	46 582	58 597	72 628	61 455	69 079
1220 On capital gains	..	74	75	151	212	339	326	238	240	283
Casinos	..	59	73	151	182	213	187	173	184	228
Racetracks	..	15	2	0	0	0	0	0	0	0
Phone gaming	..	0	0	0	30	127	139	64	56	55
1300 Unallocable between 1100 and 1200	1 670	2 015	6 232	15 080	19 655	24 055	22 782	20 708	22 576	25 249
2000 Social security contributions	53	490	35	1 845	1 328	1 250	1 552	1 515	1 483	1 550
2100 Employees	..	..	..	..	..	..	..	..	1 321	1 392
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	163	158
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	53	490	35	1 845	1 328	1 250	1 552	1 515	0	0
2410 On a payroll basis	53	490	35	1 845	1 328	1 250	1 552	1 515	..	..
2420 On an income tax basis	0	0	0	0	0	0	0	0	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	74	689	6 749	13 315	15 928	19 606	22 928	18 183	19 044	19 809
4100 Recurrent taxes on immovable property	9	115	1 710	555	629	686	1 518	1 579	1 755	1 871
4110 Households	9	115	1 710	555	629	686	1 518	1 579	1 755	1 871
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	2 449	4 605	7 665	8 666	3 458	3 445	3 544
Tax on assets	..	..	..	2 449	2 790	3 044	3 337	3 454	3 445	3 544
4210 Individual	..	..	..	..	0	0	0	0	0	0
4220 Corporate	..	..	..	..	1 816	4 620	5 329	4	0	0
4300 Estate, inheritance and gift taxes	11	96	84	231	237	227	315	325	418	388
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	4 716	8 658	8 827	9 405	11 209	11 394	12 067	13 265
Tax on checks	0	0	3 133	4 262	4 492	4 852	5 168	5 620	5 951	6 591
Real estate operations	22	217	1 413	3 864	3 763	3 872	5 236	4 876	5 169	5 668
Tax on the transfer of immovable property	18	160	170	533	572	682	805	898	947	1 005
4500 Non-recurrent taxes	3	32	89	488	578	609	412	677	591	681
4510 On net wealth	3	32	89	488	578	609	412	677	591	681
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	11	70	151	934	1 052	1 014	810	751	769	61
5000 Taxes on goods and services	4 483	32 442	91 152	175 069	190 423	198 442	221 981	248 361	273 898	294 161
5100 Taxes on production, sale, transfer, etc	4 413	31 724	89 434	168 570	183 720	191 369	214 540	239 526	263 435	281 259
5110 General taxes	970	9 912	40 983	81 226	88 892	92 205	112 731	130 447	147 039	159 212
5111 Value added taxes	970	9 912	40 983	81 226	88 892	92 205	112 731	130 447	147 039	159 212
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	3 444	21 812	48 451	87 345	94 828	99 164	101 809	109 080	116 396	122 047
5121 Excises	510	6 614	27 384	56 024	63 634	67 154	68 434	72 399	74 586	77 110
Alcoholic beverages	251	2 451	8 142	15 054	16 240	17 089	17 969	19 779	22 371	23 617
Tobacco products	102	469	2 879	4 529	4 241	4 470	4 356	4 382	4 532	4 117
Petroleum products	105	3 143	14 712	34 598	40 303	42 460	42 222	44 335	29 989	32 697
Other	52	551	1 651	1 843	2 850	3 136	3 887	3 904	17 694	16 679
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 548	13 459	14 403	19 455	18 801	18 891	19 043	21 315	25 212	27 286
Custom duties	615	13 456	14 293	19 455	18 801	18 776	18 916	21 238	24 378	26 397
Other	933	3	110	0	0	115	126	76	834	889
5124 Taxes on exports	6	4	46	146	181	264	34	12	8	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.11. Dominican Republic / República Dominicana (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million DOP	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5126 Taxes on specific services	344	1 590	5 609	11 411	11 822	12 516	13 863	14 956	16 245	17 327
Telecommunications	85	0	3 193	4 886	4 947	5 124	5 897	6 129	6 375	6 607
Insurance premiums	33	584	0	3 088	3 238	3 437	3 674	3 965	4 301	4 828
Travel tickets	204	809	2 414	3 428	3 632	3 951	4 283	4 839	5 535	5 892
Hotels	22	191	0	0	0	0	0	0	0	0
Others	0	7	1	9	6	4	9	24	35	0
5127 Other taxes on internat. trade and transactions	1 037	145	1 010	309	389	338	436	397	346	323
Exchange commission	857	0	0	0	0	0	0	0	0	0
Consular fees	77	32	271	132	138	130	143	142	137	149
Other	103	112	738	176	251	209	293	256	209	174
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	69	718	1 718	6 498	6 703	7 073	7 442	8 835	10 463	12 902
5210 Recurrent taxes	69	718	1 718	2 265	2 434	2 568	2 569	2 736	2 958	3 332
5211 Paid by households: motor vehicles	45	268	977	1 277	1 300	1 271	1 073	1 289	1 558	1 932
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	24	450	742	988	1 134	1 297	1 496	1 447	1 400	1 400
Licences to carry firearms	17	237	244	296	253	194	240	200	171	190
Licences to operate gambling houses	0	114	155	211	571	1 076	1 229	1 221	1 208	1 210
Licences to operate slot machines	4	60	102	458	287	0	0	0	0	0
Other	4	39	240	24	23	28	28	26	21	0
5220 Non-recurrent taxes	0	0	0	4 234	4 268	4 505	4 872	6 099	7 505	9 570
Vehicle property registration	..	..	..	4 234	4 268	4 505	4 595	5 683	6 990	8 903
Ecological taxes	..	..	..	0	0	0	277	416	515	667
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	159	495	1 661	0	0	0	0	1	1	1
6100 Paid solely by business	0	0	0	..	..	0	0	0	0	0
6200 Other	159	495	1 661	..	..	0	0	1	1	1

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.

Heading 2000: The data exclude social security contributions to general government managed by the private sector. An additional breakdown is available since 2015 to discern between social security contributions paid by employees and those paid by employers.

Heading 4400: The transfer tax, previously classified under heading 5121, has been reclassified under this heading.

Heading 4200: This heading includes taxes on assets and taxes on financial assets. Both taxes were previously classified under heading 4120.

Heading 5220: This heading also includes revenue from vehicle registrations, previously classified as 5121.

Source: Ministerio de Hacienda (Ministry of Finance).

StatLink  <http://dx.doi.org/10.1787/888933686898>

Table 5.12. Ecuador
Details of tax revenue / Ingresos tributarios detallados

Million USD	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	1 105	1 885	5 029	11 568	14 020	17 379	18 631	19 626	21 165	20 021
1000 Taxes on income, profits and capital gains	138	293	936	2 348	3 027	3 307	3 838	4 150	4 705	4 315
1100 Of individuals	..	10	27	80	93	113	161	177	192	224
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	53	342	485	869	851	1 023	1 121	1 578	1 377
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	231	567	1 783	2 066	2 344	2 654	2 851	2 935	2 714
Unallocable income tax	138	204	854	1 858	2 148	2 422	2 740	2 965	3 034	2 746
Income tax refunds	0	27	-287	-75	-82	-78	-86	-113	-99	-32
2000 Social security contributions	243	228	1 109	2 549	3 971	4 752	4 547	4 718	5 055	4 741
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	2 549	3 971	4 752	4 547	4 718	5 055	4 741
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	14	11	44	86	104	156	165	194	229	590
4100 Recurrent taxes on immovable property	13	10	38	66	73	105	114	115	126	149
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	13	10	38	66	73	105	114	115	126	141
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	202
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	1	5	3	6	9	11	29	15
4310 Estate and inheritance taxes	..	..	1	5	3	6	9	11	29	15
4320 Gift taxes	..	..	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	1	2	6	15	28	44	42	69	75	84
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	141
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	682	1 350	2 887	6 295	6 889	9 052	9 950	10 462	11 130	10 278
5100 Taxes on production, sale, transfer, etc	671	1 330	2 786	6 078	6 642	8 771	9 630	10 120	10 774	9 823
5110 General taxes	306	840	1 990	3 926	4 243	5 468	6 118	6 448	6 425	6 124
5111 Value added taxes	302	836	1 975	3 886	4 201	5 415	6 056	6 376	6 352	6 042
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	4	4	15	39	42	53	62	72	73	82
5120 Taxes on specific goods and services	365	490	796	2 152	2 399	3 303	3 512	3 672	4 349	3 699
5121 Excises	90	75	221	530	618	685	744	804	840	827
Alcohol products	..	30	89	..	..	..	..	..	232	229
Soft drinks and mineral water	..	9	15	..	..	..	..	..	59	118
Cigarettes	..	24	71	..	..	..	..	..	195	158
Luxury goods and vehicles	..	11	46	..	..	..	..	..	213	145
Telecommunications	..	0	0	0	0	..	..	1	0	24
Pipeline tax	..	0	0	0	..	..	..	..	0	0
Excise on imports	..	0	0	..	..	..	..	..	142	124
Plastic bottles	..	0	0	..	..	..	..	..	0	28
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	227	217	547	1 152	1 156	1 261	1 352	1 357	2 026	1 633
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	8	23	29	470	625	1 358	1 417	1 511	1 402	1 150
Exit taxes	7	17	0	428	558	1 275	1 322	1 406	1 278	1 012
Public shows and events	1	2	3	6	8	8	8	7	8	9
Commercial, industrial and service patents	0	5	26	35	58	73	85	97	115	128
Construction contracts with the public sector	0	0	0	0	0	0	0	0	0	0
Disposal of livestock	0	0	0	1	1	1	1	1	1	1
Lotteries and gambling	0	0	0	0	0	0	0	0	0	0

Table 5.12. Ecuador (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5127 Other taxes on internat. trade and transactions	40	175	0	0	0	0	0	0	81	90
On capital movements	0	169	..	..	..	..	..	..	..	..
On purchase of foreign exchange	22	4	..	..	..	..	..	..	..	..
On credit operations in national currency	18	2	..	..	..	..	..	..	..	..
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	13	69	168	191	220	245	260	265	354
5210 Recurrent taxes	8	13	69	168	191	220	245	260	265	354
5211 Paid by households: motor vehicles	2	0	0	0	0	0	0	0	0	112
5212 Paid by others: motor vehicles	5	11	69	168	188	209	231	248	245	219
Annual tax on motor vehicles	3	11	60	156	174	194	214	228	223	195
5213 Paid in respect of other goods	1	1	0	0	3	11	14	12	21	23
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	3	8	33	49	56	61	75	81	91	101
6000 Other taxes	29	2	53	289	29	112	132	102	45	97
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	29	2	53	286	20	105	126	102	45	97
Credit notes	..	..	..	0	0	0	0	0	0	0
Simplified taxation system of Ecuador (RISE)	..	..	..	6	10	12	15	20	20	19
Other reimbursements	..	..	..	0	0	0	0	0	0	-1
Others	..	..	..	280	10	93	111	82	25	79

Note: Year ending 31st December.

The data are on a cash basis.

The 2016 figures include solidarity contributions enforced in this year to finance the reconstruction efforts in the aftermath of the 2015 earthquake. These affect headings 1100, 1200, 4200, 4500, 4600 and 5111. The figures for local government tax revenues have been estimated for 2016. This affects headings 4120, 4400, 5113, 5121, 5126, 5130, 5212, 5213, 5300 and 6200.

Heading 2000: Social security data is recorded at the non-financial public sector level.

Heading 6200: The disaggregation for heading 6200 has been improved for this edition.

Source: Servicio de Rentas Internas (SRI) y Banco Central del Ecuador (Internal Revenue Service and Central Bank of Ecuador).

StatLink  <http://dx.doi.org/10.1787/888933686917>

Table 5.13. El Salvador
Details of tax revenue / Ingresos tributarios detallados

Million USD	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	506	1 585	2 420	3 298	3 621	3 905	4 222	4 229	4 492	4 795
1000 Taxes on income, profits and capital gains	95	407	637	995	1 127	1 250	1 479	1 522	1 545	1 659
1100 Of individuals	..	..	312	571	456	697	578	627	739	695
1110 On income and profits	..	..	312	571	456	697	578	627	739	695
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	356	423	631	555	793	693	622	763
1210 On profits	..	..	356	423	631	555	793	693	622	763
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	407	-31	0	41	-2	108	201	183	202
Withholding income tax	95	429	0	55	107	66	135	204	213	232
Income tax refunds	0	-22	-31	-55	-66	-68	-27	-3	-30	-31
2000 Social security contributions	67	263	282	369	382	404	425	445	488	539
2100 Employees	..	75	76	99	100	106	112	117	130	143
2110 On a payroll basis	..	75	76	99	100	106	112	117	130	143
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	181	238	245	260	273	286	314	347
2210 On a payroll basis	..	176	181	238	245	260	273	286	314	347
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	13	25	33	36	38	40	42	45	48
2310 On a payroll basis	..	13	25	33	36	38	40	42	45	48
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	67	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	67	..	..	..	..	..	..	..	..	..
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	26	12	16	16	16	20	21	24	107	107
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	16	0	0	0	0	0	0	0	0	0
4210 Individual	16	..	..	..	..	..	..	..	..	..
4220 Corporate	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	10	12	16	16	16	20	21	24	107	107
Property transfers	..	..	..	..	..	..	..	..	20	23
Checks and electronic transfers of funds	..	..	..	..	..	..	..	..	55	54
Withholding for liquidity control	..	..	..	..	..	..	..	..	31	31
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	1 447	1 855	2 027	2 155	2 213	2 147	2 266	2 400
5100 Taxes on production, sale, transfer, etc	259	903	1 447	1 847	2 019	2 146	2 202	2 147	2 254	2 387
5110 General taxes	133	714	1 104	1 433	1 574	1 677	1 731	1 720	1 764	1 813
5111 Value added taxes	0	714	1 104	1 433	1 574	1 677	1 731	1 720	1 764	1 813
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	344	415	445	469	472	427	490	574
5121 Excises	65	49	162	211	229	253	238	224	285	355
Alcoholic beverages	..	..	14	18	23	22	19	14	22	23
Cigarettes	..	..	23	31	38	40	27	22	29	28
Soft drinks	..	..	33	31	35	40	42	43	48	49
Beer	..	..	26	26	29	42	40	32	55	61
Weapons, ammunition and explosives	..	..	1	1	1	1	1	1	1	1
Ad-valorem on fuels	..	..	0	0	0	0	0	0	7	9
Special contribution- Sugar	..	..	1	1	1	1	1	1	1	1
Special contribution- Public transportation	..	..	0	35	35	36	36	37	40	43
Special contribution- FOVIAL	..	..	66	69	69	71	72	74	80	86
Special contribution- Public security	..	..	0	0	0	0	0	0	2	56
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	181	148	167	180	199	181	194	207
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	56	48	36	34	22	11	12
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

Table 5.13. El Salvador (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
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	12	14
5210 Recurrent taxes	..	..	..	..	..	..	..	..	0	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	12	14
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	58	0	37	63	69	77	83	91	86	89
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	58	0	37	63	69	77	83	91	86	89

Note: Year ending 31st December.

The data are on a cash basis.

In this edition, local government tax revenue data have been expanded and start in 2002. These are classified under 6200.

Heading 1000: For 2002 and from 2006 onwards sub-headings 1100 and 1200 are presented on a gross basis i.e. not including income tax refunds. The latter are classified under heading 1300.

Heading 2000: Corresponds to social security contributions paid to the Salvadoran Institute of Social Security and excludes payments to privately managed pension funds (AFPs).

Heading 5121: Special contributions to public security have been included since 2015.

Source: Dirección General de Tesorería, Ministerio de Hacienda. Banco Central de Reserva y el Instituto Salvadoreño del Seguro Social (General Treasury Directorate, Ministry of Finance, Central Reserve Bank and the Salvadoran Social Security Institute).

StatLink  <http://dx.doi.org/10.1787/888933686936>

Table 5.14. Guatemala
Details of tax revenue / Ingresos tributarios detallados

Million GTQ	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	2 756	16 531	27 187	41 189	47 387	50 904	55 006	57 520	60 334	65 609
1000 Taxes on income, profits and capital gains	507	3 295	6 049	10 319	13 100	13 907	16 093	17 752	17 534	20 572
1100 Of individuals	25	143	645	1 225	1 462	1 477	1 246	1 784	1 826	2 082
1110 On income and profits	25	143	645	1 225	1 462	1 477	1 246	1 784	1 826	2 082
Personal income tax	25	137	642	1 225	1 462	1 477	1 246	1 784	1 826	2 082
Income from financial products	0	6	4	0	0	1	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	3 149	3 756	6 520	9 013	9 581	11 584	12 426	11 802	14 418
1210 On profits	482	3 149	3 756	6 520	9 013	9 581	11 584	12 426	11 802	14 418
Corporate income tax	482	1 610	3 495	6 132	8 601	9 118	11 529	12 423	11 801	14 417
Income from financial products	0	248	235	386	403	463	52	0	0	0
Commercial and agricultural enterprises	0	1 291	26	2	8	0	3	3	0	1
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2	1 647	2 574	2 625	2 849	3 263	3 543	3 907	4 072
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	1 647	44	54	4	21	9	1	1
Solidarity tax	..	0	0	2 530	2 571	2 845	3 243	3 533	3 906	4 070
Extraordinary and temporary solidarity tax	..	2	0	0	0	0	0	0	0	0
2000 Social security contributions	436	2 569	4 072	6 408	7 125	7 858	8 617	8 157	10 034	10 974
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	6 408	7 125	7 858	8 617	8 157	10 034	10 974
2410 On a payroll basis	436	2 569	4 072	6 408	7 125	7 858	8 617	8 157	10 034	10 974
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	0	165	350	630	648	743	791	843	713	587
4100 Recurrent taxes on immovable property	..	153	341	620	635	735	780	829	693	565
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	341	620	635	735	780	829	693	565
Property tax	..	6	1	1	1	1	1	1	1	1
Property tax (municipal)	..	147	341	620	634	734	779	827	692	564
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	..	12	8	10	13	8	10	15	20	23
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 709	10 317	16 402	23 259	25 876	27 518	29 075	30 409	31 716	33 105
5100 Taxes on production, sale, transfer, etc	1 681	10 131	16 083	22 754	25 317	26 614	27 545	29 089	30 085	31 355
5110 General taxes	762	6 259	10 753	16 980	19 472	20 913	21 874	23 153	23 271	24 215
5111 Value added taxes	762	6 259	10 753	16 980	19 472	20 913	21 874	23 153	23 271	24 215
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	919	3 872	5 330	5 773	5 845	5 701	5 671	5 936	6 813	7 140
5121 Excises	258	1 797	1 262	3 101	3 013	3 072	3 372	3 550	4 289	4 422
Tobacco and derivatives	76	205	312	347	259	312	385	405	369	365
Beer	0	97	122	159	176	191	217	243	293	306
Alcoholic beverages	0	77	76	98	101	100	90	56	88	90
Soft drinks	0	15	172	220	245	263	282	300	328	348
Other beverages	77	12	2	2	2	1	1	0	0	1
Cement	0	0	93	99	104	102	100	101	312	117
Oil and derivatives	105	1 389	485	2 179	2 125	2 103	2 297	2 445	2 899	3 195
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	2 533	2 311	1 965	2 044	2 157	2 323
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

Table 5.14. Guatemala (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million GTQ	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5126 Taxes on specific services	155	269	354	304	300	318	334	343	367	395
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	558	904	1 530	1 320	1 631	1 750
5210 Recurrent taxes	28	186	319	505	558	904	1 530	1 320	1 631	1 750
5211 Paid by households: motor vehicles	0	0	0	0	0	331	694	747	914	967
5212 Paid by others: motor vehicles	28	186	319	505	558	573	836	572	717	782
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	104	186	315	572	639	878	430	359	337	370
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	104	186	315	572	639	878	430	359	337	370
Revenue stamps and stamped paper	104	182	313	572	638	877	430	359	336	370
Other indirect taxes	0	4	1	1	1	1	1	0	0	0

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude some local government tax revenues as the data are not available. Revenues from the municipal property tax (IUSI) are included.

Heading 2000: Corresponds to social security contributions paid to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

Headings 4120 and 4400: For years prior to 2000, the property tax under heading 4120 is included in the total under heading 4400.

Heading 5121: Up to 1999, "Other beverages" contains all alcoholic and non-alcoholic beverages.

Source: Dirección de Análisis de Política Fiscal del Ministerio de Hacienda, Instituto Guatemalteco del Seguro Social y Superintendencia de la Administración Tributaria (Fiscal Policy Analysis Directorate at the Ministry of Finance, the Guatemalan Institute of Social Security and the Tax Administration Superintendency).

StatLink  <http://dx.doi.org/10.1787/888933686955>

Table 5.15. Guyana
Details of tax revenue / Ingresos tributarios detallados

Million GYD	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	5 232	42 750	60 319	111 906	123 199	131 321	140 678	151 381	159 814	168 149
1000 Taxes on income, profits and capital gains	1 752	16 179	23 843	39 561	43 469	44 547	46 587	51 611	55 011	60 914
1100 Of individuals	333	7 734	11 139	17 816	19 639	19 530	18 506	21 389	23 300	26 439
1110 On income and profits	333	7 734	11 139	17 816	19 639	19 530	18 506	21 389	23 300	26 439
Personal	306	7 157	11 139	15 419	16 845	16 155	15 199	17 900	19 894	22 300
Self-employed	27	577	0	2 397	2 794	3 375	3 307	3 490	3 407	4 139
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 375	8 266	12 555	21 427	23 421	24 419	27 622	29 794	31 200	33 965
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	149	317	409	598	459	428	511	510
2000 Social security contributions	191	4 868	6 670	10 047	10 814	11 824	13 195	14 985	16 563	18 468
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	10 814	11 824	13 195	14 985	16 563	18 468
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	1 593	1 753	1 903	2 608	2 423	3 237	3 297
4100 Recurrent taxes on immovable property	40	681	807	1 562	1 723	1 866	2 572	2 381	3 201	3 258
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	40	681	807	1 562	1 723	1 866	2 572	2 381	3 201	3 258
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	30	37	37	42	37	39
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
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	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	65 650	71 339	76 691	81 104	83 924	84 156
5100 Taxes on production, sale, transfer, etc	2 162	20 530	27 414	58 846	65 134	70 793	76 072	80 431	83 227	83 147
5110 General taxes	1 399	14 861	21 396	27 044	31 103	34 077	34 317	37 307	35 374	36 968
5111 Value added taxes	0	0	0	27 044	31 103	34 077	34 317	37 307	35 374	35 968
Imports	..	..	..	14 877	17 996	19 297	20 036	20 370	19 366	18 324
Domestic supply	..	..	..	12 168	13 107	14 781	14 281	16 937	16 008	17 644
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 399	14 861	21 396	0	0	0	0	0	0	1 000
5120 Taxes on specific goods and services	763	5 669	6 019	31 802	34 031	36 715	41 755	43 124	47 853	46 179
5121 Excises	32	609	1 211	22 070	22 905	23 815	28 343	29 267	33 827	29 862
Imports	0	0	0	18 935	19 077	19 605	24 147	25 044	29 953	25 915
Domestic supply	0	0	0	2 358	2 813	3 139	3 124	3 190	3 377	3 947
Purchase tax - motor cars	32	475	738	0	0	0	0	0	0	0
Environmental tax	0	134	473	777	1 014	1 071	1 072	1 033	496	0
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	9 864	11 561	11 866	12 167	12 357	14 259
5124 Taxes on exports	94	7	7	7	10	9	14	14	12	15
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	1 253	1 331	1 532	1 676	1 658	2 042
Entertainment tax	12	27	2	0	0	0	0	0	0	0
Travel tax	80	1 084	1 164	1 423	1 253	1 331	1 532	1 676	1 658	2 042
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	38	268	525	514	515	547	620	673	697	1 009
5210 Recurrent taxes	38	268	525	514	515	547	620	673	697	1 009
5211 Paid by households: motor vehicles	27	239	274	475	477	513	587	637	653	913
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0

Table 5.15. Guyana (cont.)
 Details of tax revenue / Ingresos tributarios detallados

Million GYD

	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5213 Paid in respect of other goods	12	29	251	39	38	34	33	35	44	96
Other licences	12	29	251	39	38	34	33	35	44	96
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 037	204	1 039	1 346	1 514	1 708	1 596	1 259	1 079	1 314
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 037	204	1 039	1 346	1 514	1 708	1 596	1 259	1 079	1 314

Note: Year ending 31st December.

The data are on a cash basis.

The data for 2016 are revised budget estimates published by the Ministry of Finance.

The figures for 2015 and 2016 are estimated.

Miscellaneous revenues reported by the Ministry of Finance of Guyana have been excluded as these encompass interest and penalties paid on VAT and excise taxes.

Source: Ministry of Finance, the Central Bank of Guyana and the National Insurance Scheme.

StatLink  <http://dx.doi.org/10.1787/888933686974>

Table 5.16. Honduras
Details of tax revenue / Ingresos tributarios detallados

Million HNL	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	2 032	16 347	31 123	51 844	56 499	64 153	69 256	81 066	93 228	104 976
1000 Taxes on income, profits and capital gains	431	2 907	7 037	13 232	16 668	17 309	19 366	21 347	24 843	29 584
1100 Of individuals	157	991	2 312	4 528	5 232	5 745	6 478	7 312	8 451	10 173
1110 On income and profits	157	991	2 312	4 528	5 232	5 745	6 478	7 312	8 451	10 173
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	4 725	8 705	11 437	11 564	12 888	14 034	16 392	19 411
1210 On profits	274	1 916	4 725	8 705	11 437	11 564	12 888	14 034	16 392	19 411
Corporate income tax	274	1 916	4 121	7 400	9 447	10 088	11 523	12 756	14 742	17 746
Income tax surcharge	0	0	604	1 305	1 990	1 468	1 352	1 265	1 637	1 653
Special contribution of the cooperative sector	0	0	0	0	0	8	14	13	13	13
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
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	6 955	10 854	12 529	12 467	13 524	14 402
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	6 955	10 854	12 529	12 467	13 524	14 402
2410 On a payroll basis	179	1 727	4 416	8 671	6 955	10 854	12 529	12 467	13 524	14 402
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	16	266	631	994	600	1 217	1 446	2 300	2 635	2 362
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	659	903	1 636	2 003	1 738
4500 Non-recurrent taxes	0	0	316	381	0	0	0	0	0	0
4510 On net wealth	..	..	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	316	381	..	..	..	..	..	..
4600 Other recurrent taxes on property	16	266	315	613	600	558	543	664	633	624
5000 Taxes on goods and services	1 405	11 445	19 032	28 937	32 266	34 764	35 908	44 945	52 217	58 611
5100 Taxes on production, sale, transfer, etc	1 405	11 445	19 032	28 937	32 266	34 764	35 908	44 945	52 217	58 611
5110 General taxes	344	5 146	9 565	16 050	18 967	20 150	20 637	27 735	32 273	36 521
5111 Value added taxes	344	5 146	9 565	16 050	18 967	20 150	20 637	27 735	32 273	36 521
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	1 061	6 299	9 468	12 887	13 299	14 614	15 270	17 211	19 944	22 090
5121 Excises	256	3 600	6 322	8 458	8 670	9 490	10 119	11 588	13 349	14 953
Beer	71	376	338	376	466	503	503	525	668	824
Soft drinks	25	240	268	514	632	675	725	754	838	890
Liquors	32	48	69	121	164	165	165	188	195	190
Petroleum products	43	347	0	0	0	0	0	0	0	0
Cigarettes	57	369	437	607	660	633	495	610	598	564
Fuel tax	0	1 962	4 916	6 288	6 177	6 868	7 613	8 874	10 317	11 594
Other	28	258	295	551	572	646	618	638	735	890
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	2 626	2 933	2 651	2 974	3 541	3 998
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 174	2 505	2 626	2 933	2 651	2 974	3 541	3 998
5124 Taxes on exports	217	6	0	0	4	62	101	107	84	59
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	..	..	4	62	101	107	84	59
Other	15	1	..	..	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 5.16. Honduras (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million HNL	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5126 Taxes on specific services	0	0	0	0	16	92	87	90	91	73
Special contribution of mobile services	..	..	..	..	12	75	66	67	67	51
Special contribution of the food and services sector	..	..	..	..	3	14	18	20	21	19
Special contribution of casino games and slot machines	..	..	..	..	1	3	3	3	3	2
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	90	610	971	1 924	1 983	2 038	2 312	2 451	2 880	3 007
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	1	2	7	9	9	10	8	7	8	18
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1	2	7	9	9	10	8	7	8	18

Note: Year ending 31st December.

The data are on a cash basis.

Data for local government tax revenues previously under headings 6000 and 6200 are excluded since they included non-tax revenues and central government transfers for the period 1990-2015. Local government tax revenue is only available for the year 2016 and is not included in this edition to allow comparability over time.

Heading 4520: Taxes levied on the revaluation of assets have been reclassified under heading 4520. In previous editions this tax was classified as 1300.

Heading 4600: Taxes on net assets have been reclassified under heading 4600. In previous editions this tax was classified as 1300.

Source: Secretaria de Finanzas (Ministry of Finance).

StatLink  <http://dx.doi.org/10.1787/888933686993>

Table 5.17. Jamaica
Details of tax revenue / Ingresos tributarios detallados

Million JAM	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	7 748	87 713	163 291	287 139	303 983	322 299	356 956	381 060	427 933	467 350
1000 Taxes on income, profits and capital gains	3 944	39 277	69 894	118 708	122 752	126 441	129 951	134 083	149 989	158 409
1100 Of individuals	1 687	17 441	36 043	54 798	62 792	64 315	66 282	70 867	74 537	72 175
1110 On income and profits	1 687	17 441	36 043	54 798	62 792	64 315	66 282	70 867	74 537	72 175
PAYE	1 489	16 515	34 223	50 828	58 851	60 637	62 172	66 645	70 075	67 591
Other individuals	198	926	1 820	3 969	3 940	3 678	4 111	4 223	4 463	4 584
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	13 134	33 091	31 858	32 706	34 539	31 991	40 198	47 530
1210 On profits	1 280	7 627	13 134	33 091	31 858	32 706	34 539	31 991	40 198	47 530
Bauxite/alumina	134	430	446	866	0	1	0	0	0	0
Other companies	1 146	7 197	12 688	32 224	31 857	32 705	34 539	31 991	39 668	46 823
Minimum business tax	0	0	0	0	0	0	0	0	529	707
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	977	14 209	20 718	30 820	28 103	29 419	29 130	31 224	35 254	38 704
Tax on dividends	68	854	248	1 059	1 028	1 080	1 175	1 904	980	1 408
Tax on interests	605	9 535	13 277	16 970	12 376	13 437	10 706	10 103	13 518	14 451
Education tax	305	3 821	7 193	12 792	14 699	14 903	17 249	19 217	20 756	22 845
2000 Social security contributions	0	0	4 924	8 199	11 562	11 418	13 875	15 865	16 449	17 978
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	11 562	11 418	13 875	15 865	16 449	17 978
National Insurance Scheme (NIS) contributions	..	..	4 924	8 199	11 562	11 418	13 875	15 865	16 449	17 978
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	67	639	1 592	2 600	2 633	2 427	5 595	6 138	7 271	7 101
4100 Recurrent taxes on immovable property	67	639	1 592	2 600	2 633	2 427	5 595	6 138	7 271	7 101
4110 Households	67	639	1 592	2 600	2 633	2 427	5 595	6 138	7 271	7 101
Property tax	67	0	0	0	0	0	0	0	0	0
Property tax (municipal)	0	639	1 592	2 600	2 633	2 427	5 595	6 138	7 271	7 101
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	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 824	43 907	77 065	149 544	157 082	171 801	195 143	212 228	241 055	268 569
5100 Taxes on production, sale, transfer, etc	2 760	43 107	75 954	147 500	154 981	169 408	192 380	209 293	237 849	265 064
5110 General taxes	297	22 356	45 602	84 409	90 937	97 135	109 819	121 073	138 222	149 111
5111 Value added taxes	293	22 356	45 602	82 407	88 720	95 032	107 660	118 755	135 857	146 030
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	2 002	2 217	2 103	2 159	2 318	2 365	3 081
Environmental levy	0	0	0	2 002	2 217	2 103	2 159	2 318	2 365	3 081
5120 Taxes on specific goods and services	2 463	20 752	30 352	63 091	64 044	72 273	82 561	88 220	99 627	115 953
5121 Excises	1 158	9 751	12 387	38 112	36 569	40 105	37 827	41 347	49 283	59 327
Excise duty	44	0	0	0	0	0	0	0	0	0
Special consumption tax	1 115	9 751	12 387	38 112	36 569	40 105	37 827	41 347	49 283	59 327
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	20 638	22 905	25 938	26 281	28 960	34 033
Custom duty	782	8 498	14 999	19 959	20 638	22 905	25 938	26 281	28 960	34 033
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

Table 5.17. Jamaica (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million JAM

	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5126 Taxes on specific services	523	2 503	2 966	5 020	6 837	9 264	18 796	20 592	21 384	22 593
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
Betting, gaming and lottery	50	504	1 052	1 508	1 586	1 893	2 225	2 661	2 797	2 802
Accommodation tax	87	0	0	0	0	265	1 636	1 900	2 050	2 254
Telephone call tax	86	0	0	0	0	2 342	6 405	6 687	6 559	4 810
Travel tax	86	1 999	1 914	3 512	5 251	4 763	8 531	9 344	9 979	12 726
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	2 100	2 393	2 763	2 934	3 206	3 505
5210 Recurrent taxes	64	800	1 111	2 045	2 100	2 393	2 763	2 934	3 206	3 505
5211 Paid by households: motor vehicles	47	751	935	1 775	1 748	2 043	2 493	2 666	2 901	3 032
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	352	350	270	268	305	473
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	914	3 890	9 816	8 088	9 955	10 212	12 392	12 747	13 167	15 293
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	914	3 890	9 816	8 088	9 955	10 212	12 392	12 747	13 167	15 293
Contractors levy	16	266	475	748	1 139	1 198	1 091	909	994	1 245
Stamp duty (domestic)	898	3 623	9 341	7 339	8 815	9 014	11 301	11 838	12 174	14 048

Note: Data collected by fiscal year (1st April - 31st March) for 1990-2003, then by calendar year (year ending 31st December).

The data are on a cash basis.

Heading 1210: For this edition, a specific line for the minimum business tax has been added.

Heading 1300: For this edition, a specific line for the education tax has been added. General consumption taxes, special consumption taxes and stamp duties levied on imports have been reclassified based on their tax base rather than on the point of collection. This affects headings 5111, 5121 and 6200.

Source: Ministry of Finance and Planning.

StatLink  <http://dx.doi.org/10.1787/888933687012>

Table 5.18. Mexico / México
Details of tax revenue / Ingresos tributarios detallados

Million MXN	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	102 005	804 206	1 136 968	1 771 992	1 929 636	2 046 939	2 211 513	2 453 028	2 953 156	3 159 084
1000 Taxes on income, profits and capital gains	34 673	276 548	402 036	683 604	772 704	803 071	957 213	979 251	1 230 555	1 427 114
1100 Of individuals	..	..	195 869	313 473	352 386	397 701	425 621	514 208	609 384	681 784
Tax on income of individuals	..	..	195 869	313 473	352 386	397 701	425 621	514 208	609 384	681 784
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	135 840	246 745	303 176	288 360	392 199	441 317	592 443	700 925
Tax on income of corporations	..	..	135 840	246 745	303 176	288 360	392 199	441 317	592 443	700 925
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 673	276 548	70 327	123 386	117 143	117 010	139 393	23 726	28 728	44 405
Tax on income of other individuals and corporations	..	244 841	40 780	66 937	66 004	74 042	89 028	31 076	36 268	44 225
Tax on asset	..	13 913	12 033	-624	-1 120	-1 192	-1 325	-735	-502	-918
Credit on salary	..	17 794	17 514	9 708	2 076	1 387	1 274	2 423	993	1 144
Oil yields tax	..	0	0	2 296	3 019	573	3 210	4 669	0	0
IETU	..	0	0	45 069	47 165	42 199	47 205	-13 707	-11 777	-4 039
Imposed by Activity Exploration and extraction of hydrocarbon	..	0	0	0	0	0	0	0	3 746	3 994
2000 Social security contributions	17 165	138 223	206 551	277 459	302 463	330 327	351 993	378 373	409 249	434 998
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	302 463	330 327	351 993	378 373	409 249	434 998
2410 On a payroll basis	..	138 223	206 551	277 459	302 463	330 327	351 993	378 373	409 249	434 998
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	41 980	48 033	53 042	64 713	70 221	0
Substitute tax on salary	..	0	0	0	0	0	0	0	0	..
Payroll tax	..	11 101	15 746	27 813	31 817	35 480	41 184	64 581	69 866	..
Tax on remuneration to the personal work	..	65	4 562	8 841	9 990	12 333	11 645	0	152	..
Tax on professions and fees	..	36	53	71	58	48	50	51	106	..
Tax on operations by contract	..	15	100	186	116	173	163	81	96	..
4000 Taxes on property	1 914	13 964	26 796	38 955	41 186	45 186	46 238	54 978	57 673	0
4100 Recurrent taxes on immovable property	1 036	9 948	16 641	25 724	28 728	31 544	31 338	37 751	37 961	..
4110 Households	0	0	0	0	0	0	0	0	0	..
4120 Others	1 036	9 948	16 641	25 724	28 728	31 544	31 338	37 751	37 961	..
Property tax	..	9 948	16 641	25 724	28 728	31 544	31 338	37 751	37 961	..
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	8	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	12 458	13 642	14 900	17 227	19 712	..
Alienation of immovable property	..	1 763	984	1 122	1 379	1 341	1 271	1 308	1 595	..
Transfer of ownership of real estate	..	2 236	5 528	5 027	3 923	4 575	4 518	5 008	6 671	..
Purchasing property	..	18	3 643	7 082	7 157	7 725	9 110	10 911	11 447	..
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	44 837	356 603	469 430	707 664	738 891	783 241	761 823	938 945	1 140 849	1 268 163
5100 Taxes on production, sale, transfer, etc	44 171	310 325	403 158	630 123	658 962	720 052	696 150	859 302	1 120 605	1 267 960
5110 General taxes	26 635	189 606	318 432	504 509	537 143	579 988	556 794	667 085	707 213	791 700
5111 Value added taxes	26 635	189 606	318 432	504 509	537 143	579 988	556 794	667 085	707 213	791 700
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	121 819	140 064	139 356	192 217	413 392	476 260
5121 Excises	10 072	86 163	55 286	86 098	94 623	98 490	104 111	160 754	361 538	420 448
Special tax on production and services	..	81 544	49 627	81 427	89 544	92 620	97 860	154 327	354 294	411 390
Tax on new automobiles	..	4 619	5 659	4 671	5 079	5 870	6 252	6 427	7 244	9 058
Tax on luxury goods and services	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 5.18. Mexico / México (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million MXN	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5123 Customs and import duties	6 998	33 285	27 512	26 602	29 946	31 161	32 324	36 841	45 361	51 915
Step customs officer	..	423	692	2 071	3 065	3 255	3 065	2 913	1 265	1 361
Import taxes	..	32 861	26 820	24 531	26 881	27 906	29 260	33 928	44 096	50 553
5124 Taxes on exports	75	4	0	0	2	1	1	1	1	0
Tax on exports	..	4	0	0	2	1	1	1	1	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	-5 610	7 169	-967	-7 417	1 763	-1 262
IDE	..	0	0	8 022	-8 442	2 786	-5 988	-12 322	-3 323	-1 262
Tax on lodging	..	504	798	1 384	1 375	1 702	1 890	2 067	2 561	0
Public entertainment tax	..	240	349	462	360	625	566	543	689	0
Tax on lotteries, raffles and gambling	..	267	417	923	952	1 329	1 213	1 218	1 416	0
Tax on commercials	..	4	15	166	145	16	203	216	210	0
Various indirect taxes	..	28	0	1	0	711	1 149	861	209	0
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	2 858	3 243	3 886	2 040	4 730	5 159
Mining fees	..	226	350	1 956	2 858	3 243	3 886	2 040	4 730	5 159
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	46 278	66 272	77 541	79 930	63 189	65 674	79 643	20 245	203
5210 Recurrent taxes	666	46 278	66 272	77 541	79 930	63 189	65 674	79 643	20 245	203
5211 Paid by households: motor vehicles	567	8 878	15 237	21 319	22 186	16 464	19 174	20 370	19 880	0
Tax on motor vehicles	..	8 878	15 237	21 319	22 186	16 464	19 174	20 370	19 880	..
5212 Paid by others: motor vehicles	0	301	357	281	296	370	357	367	124	135
Tax on federal auto transport	..	301	357	281	296	370	357	367	124	135
5213 Paid in respect of other goods	99	37 099	50 678	55 942	57 447	46 355	46 143	58 906	240	68
Sport fishing	..	40	80	59	50	55	50	65	62	68
Sport hunting	..	3	0	0	0	0	0	0	0	0
Tax on commercial activities	..	63	113	50	66	42	26	33	64	0
Trade in books and magazines	..	0	0	0	0	0	3	1	1	0
Tax on industrial activities	..	2	0	82	38	145	49	13	93	0
Mining	..	0	0	1	0	0	1	2	21	0
Fee on use of public assets	..	36 991	50 485	55 749	57 292	46 113	46 013	58 792	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	1 619	7 651	11 693	27 398	32 412	37 080	41 204	36 767	44 608	28 809
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	32 412	37 080	41 204	36 767	44 608	28 809
Accessories	..	5 504	9 543	22 206	24 059	24 077	25 301	23 717	23 211	28 480
Unallocable between 1000 and 5000 caused in ejercicios fiscal previous liquidation slopes or of payment	..	374	-927	30	-118	2 260	1 618	504	4 168	329
Additional state and local taxes	..	1 773	3 077	5 162	8 471	10 743	14 285	12 546	17 228	0

Note: Year ending 31st December.

The data are on a cash basis.

The 2016 data for tax revenues of the state and local levels of government are not available. They comprise revenues in categories 3000, 4000, 5000 and 6000.

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. Some amounts of social security contributions are now treated as non-tax revenue to align with the reporting to other international organisations.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933687031>

Table 5.19. Nicaragua
Details of tax revenue / Ingresos tributarios detallados

Million NIO	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	..	8 407	17 009	36 293	44 450	51 866	57 653	67 124	77 564	85 442
1000 Taxes on income, profits and capital gains	..	1 144	3 902	8 351	11 144	13 107	14 521	17 658	20 800	24 307
1100 Of individuals
1110 On income and profits
1120 On capital gains
1200 Corporate
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	..	1 144	3 902	8 351	11 144	13 107	14 521	17 658	20 800	24 307
Income tax	..	1 144	3 902	8 351	11 144	13 107	14 521	17 658	20 800	24 307
2000 Social security contributions	..	1 678	3 363	8 090	9 433	11 007	12 805	15 161	18 194	21 296
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	9 433	11 007	12 805	15 161	18 194	21 296
2410 On a payroll basis	..	1 678	3 363	8 090	9 433	11 007	12 805	15 161	18 194	21 296
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	2	130	191	239	311	374	513	604
4100 Recurrent taxes on immovable property	..	0	0	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	..	-11	2	130	191	239	311	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	..	0	0	0	0	0	0	374	513	604
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	9 725	19 032	22 885	26 611	28 975	32 597	36 537	38 339
5100 Taxes on production, sale, transfer, etc	..	5 584	9 725	18 608	22 401	26 093	28 367	31 927	35 798	37 691
5110 General taxes	..	2 931	5 599	11 932	14 882	17 490	19 332	22 267	23 787	24 110
5111 Value added taxes	..	2 931	5 599	10 353	12 876	15 151	16 736	19 385	20 714	22 822
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	1 579	2 006	2 339	2 596	2 883	3 073	1 289
5120 Taxes on specific goods and services	..	2 653	4 126	6 676	7 519	8 603	9 035	9 659	12 011	13 581
5121 Excises	..	2 034	3 227	5 541	6 070	6 884	7 254	7 755	9 773	10 950
Liquor	..	84	102	198	240	214	253	230	264	305
Beer	..	203	340	645	781	915	1 047	1 184	1 370	1 476
Cigarettes	..	70	143	45	0	0	174	1	0	0
Soft drinks	..	123	128	248	292	351	389	423	501	525
Petroleum products	..	1 359	1 756	2 699	2 700	3 045	3 418	3 938	4 396	5 021
Excise taxes on imports	..	196	734	1 559	1 901	2 233	1 924	1 902	3 105	3 505
Other specific excises on consumption	..	-1	25	148	156	126	49	78	136	117
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	856	1 135	1 449	1 719	1 782	1 904	2 238	2 631
Custom duties	..	452	837	1 094	1 400	1 661	1 717	1 828	2 155	2 509
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	18	41	49	58	64	76	83	123
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	43	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	0	424	484	519	607	670	739	648
5210 Recurrent taxes	424	484	519	607	670	739	648

Table 5.19. Nicaragua (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million NIO	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5211 Paid by households: motor vehicles	20	21	21	31	41	60	34
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0
5213 Paid in respect of other goods	403	463	497	577	629	679	614
5220 Non-recurrent taxes	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	..	11	17	690	798	901	1 041	1 334	1 519	896
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	11	17	690	798	901	1 041	1 334	1 519	896
Stamp tax	..	11	17	20	22	24	77	87	90	90
Municipal tax	..	11	17	20	22	24	77	87	90	90

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. For the first time, this edition includes tax revenues by local governments from 2010-16. This affects headings 5113, 5211, 5213 and 6200.

Source: Banco Central de Nicaragua y Ministerio de Hacienda y Crédito Público (Central Bank of Nicaragua and Ministry of Finance and Public Credit).

StatLink  <http://dx.doi.org/10.1787/888933687050>

Table 5.20. Panama / Panamá
Details of tax revenue / Ingresos tributarios detallados

Million PAB	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	893	1 953	2 257	4 815	5 666	6 721	7 650	7 740	8 268	9 146
1000 Taxes on income, profits and capital gains	217	485	563	1 317	1 350	1 985	2 200	1 998	2 154	2 512
1100 Of individuals	140	295	303	440	514	554	679	722	799	877
1110 On income and profits	140	295	303	440	514	554	679	722	799	877
Payroll	115	222	227	353	420	456	568	602	689	739
Personal income tax	14	20	24	35	28	38	52	58	45	54
Panama Canal Authority withholding	10	53	52	52	65	60	59	62	65	83
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	66	159	213	603	539	1 068	970	896	938	1 137
1210 On profits	66	159	213	603	539	1 068	970	896	938	1 137
Colón Free Zone	5	3	4	20	24	51	39	43	36	36
Corporate income tax	61	155	208	584	515	1 017	931	853	902	1 101
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	47	273	297	364	550	380	417	498
Dividends and complimentary tax	11	31	47	166	187	240	251	243	266	286
Capital gains	0	0	0	107	110	124	299	137	151	212
2000 Social security contributions	271	742	827	1 637	2 042	2 186	2 677	2 794	3 049	3 380
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	271	742	827	1 637	2 042	2 186	2 677	2 794	3 049	3 380
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	36	36	59	65	70	82	134	111	111
Education insurance	0	36	36	59	65	70	82	134	111	111
4000 Taxes on property	43	62	109	212	229	261	338	337	319	333
4100 Recurrent taxes on immovable property	28	34	57	108	110	120	181	176	151	168
4110 Households	28	34	56	108	110	120	181	176	151	168
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	41	49	45	48	41
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	12	19	32	75	83	100	108	116	120	124
Commercial licences	12	19	32	75	83	100	108	116	120	124
5000 Taxes on goods and services	335	573	692	1 513	1 894	2 124	2 253	2 384	2 539	2 712
5100 Taxes on production, sale, transfer, etc	332	530	642	1 473	1 845	2 067	2 193	2 319	2 467	2 631
5110 General taxes	80	69	138	766	1 042	1 184	1 269	1 351	1 359	1 516
5111 Value added taxes	80	69	138	766	1 042	1 184	1 269	1 351	1 359	1 516
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	139	461	504	706	803	883	924	967	1 107	1 115
5121 Excises	0	141	106	239	310	356	397	452	581	586
Gasoline products	..	109	69	97	90	101	117	133	242	280
Beer	..	18	22	31	33	35	36	42	48	49
Wine and liquor	..	12	11	11	11	10	16	23	15	10
Soft drinks	..	2	3	6	6	7	7	7	7	6
Various products	..	0	1	95	171	45	53	48	53	36
Automobiles	..	0	0	0	0	133	141	176	182	183
Other	..	0	0	0	0	25	27	24	32	22
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	125	298	364	390	394	420	409	381	391	355
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

Table 5.20. Panama / Panamá (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million PAB	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5126 Taxes on specific services	0	17	27	65	80	86	96	109	111	149
Insurance premiums	..	17	19	47	52	54	60	63	48	54
Cable and telecommunications	..	0	6	17	28	31	34	45	39	41
Gambling	..	0	1	1	1	1	2	2	23	53
5127 Other taxes on internat. trade and transactions	1	5	7	12	18	21	22	25	25	26
Banks, financial institutions, and currency exchange	0	2	7	12	18	21	22	25	25	26
Other	1	3	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	113	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4	43	51	41	48	57	60	66	72	81
5210 Recurrent taxes	0	39	43	41	48	57	60	66	72	81
5211 Paid by households: motor vehicles	..	7	8	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	5	4	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	27	30	41	48	57	60	66	72	81
On commercial activities	..	25	29	38	46	54	57	62	69	77
On industrial activities	..	2	2	2	3	3	3	3	3	4
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	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	26	54	29	77	86	94	101	93	96	100
6100 Paid solely by business	0	11	0	0	0	0	0	0	0	0
6200 Other	26	43	29	77	86	94	101	93	96	100
Legal services	17	42	28	41	47	45	46	41	37	35
Fiscal documents	9	1	1	36	39	49	55	52	59	65
Others	9	1	1	36	39	49	55	52	59	65

Note: Year ending 31st December.

The data are on a cash basis.

Heading 1110: Specific lines for personal income tax and Panama Canal Authority Withholding have been added .

Heading 3000: In ECLAC data, education insurance is classified as "Other taxes" (6000).

Heading 5127: In CIAT and ECLAC data, the tax on banks, financial institutions and currency exchange is classified as a property tax (4000).

Source: Contraloría General de la República y Ministerio de Economía y Finanzas (General Comptroller of the Republic of Panama and Ministry of Economics and Finance).

StatLink  <http://dx.doi.org/10.1787/888933687069>

Table 5.21. Paraguay
Details of tax revenue / Ingresos tributarios detallados

Million PYG	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	348 889	3 587 451	7 434 024	15 637 675	17 727 016	19 261 951	20 540 296	24 472 900	25 833 690	27 272 588
1000 Taxes on income, profits and capital gains	73 726	470 388	938 886	2 096 498	2 607 282	2 902 725	3 100 223	3 678 392	3 922 384	4 429 169
1100 Of individuals	..	41 021	82 086	184 361	228 802	254 965	283 915	398 570	457 693	396 573
1110 On income and profits	..	41 021	82 086	184 361	228 802	254 965	283 915	398 570	457 693	396 573
IRACIS - IRAGRO	..	41 021	82 086	183 211	228 648	254 458	270 540	314 649	331 856	256 019
Personal income tax	..	0	0	1 150	154	507	13 375	83 921	125 837	140 554
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	429 367	856 800	1 912 137	2 378 480	2 647 760	2 816 308	3 279 822	3 464 691	4 032 596
1210 On profits	..	429 367	856 800	1 912 137	2 378 480	2 647 760	2 816 308	3 279 822	3 464 691	4 032 596
Income tax on small businesses	..	0	0	9 380	5 129	5 764	7 831	9 063	14 563	18 567
Single tax	..	4 238	5 802	715	544	317	32	72	5	3
Single tax on maquiladoras	..	0	289	3 310	3 182	4 570	4 669	9 783	10 892	12 087
IRACIS - IRAGRO	..	425 129	850 709	1 898 732	2 369 625	2 637 109	2 803 776	3 260 905	3 439 232	4 001 939
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	0	0	0	0	0
Others	73 726	0	0	0	0	0	0	0	0	0
2000 Social security contributions	28 882	919 533	1 591 980	3 552 640	3 979 252	4 844 110	5 158 072	6 336 260	7 044 316	7 048 846
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	3 979 252	4 844 110	5 158 072	6 336 260	7 044 316	7 048 846
2410 On a payroll basis	28 882	919 533	1 591 980	3 552 640	3 979 252	4 844 110	5 158 072	6 336 260	7 044 316	7 048 846
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	0	0	272 385	289 456	310 237	350 169	390 102	430 034	566 117
4100 Recurrent taxes on immovable property	17 162	..	..	254 306	266 371	289 493	..	..	398 251	529 479
4110 Households	17 162	..	..	254 306	266 371	289 493	..	..	398 251	529 479
Real estate tax	0	..	..	249 697	261 051	285 034	..	..	390 772	514 404
Tax on vacant lots	0	..	..	2 925	3 212	3 472	..	..	4 818	10 284
Other	17 162	..	..	1 684	2 109	987	..	..	2 661	4 792
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	..	..	16 316	22 406	20 061	..	..	30 987	35 259
Real estate transfer tax	..	..	..	11 766	16 362	14 704	..	..	22 406	22 978
Other	..	..	..	4 551	6 044	5 357	..	..	8 581	12 281
4500 Non-recurrent taxes	0	..	..	0	0	0	..	..	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	..	1 762	679	682	..	..	796	1 378
5000 Taxes on goods and services	179 312	2 080 878	4 309 832	9 460 962	10 749 735	11 081 105	11 808 277	13 919 885	14 416 197	15 207 133
5100 Taxes on production, sale, transfer, etc	179 312	2 080 878	4 309 832	9 249 698	10 501 464	10 849 519	11 524 523	13 583 267	13 982 529	14 734 772
5110 General taxes	0	1 150 496	2 478 998	5 991 694	6 887 685	7 126 623	7 843 002	9 363 648	9 768 800	10 482 238
5111 Value added taxes	..	1 150 496	2 478 998	5 991 694	6 887 685	7 126 623	7 843 002	9 363 648	9 768 800	10 482 238
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	179 312	930 382	1 830 834	3 258 004	3 613 779	3 722 896	3 681 521	4 219 619	4 213 729	4 252 534
5121 Excises	41 087	456 561	949 962	1 710 531	1 892 587	2 063 020	2 048 143	2 442 895	2 391 628	2 575 775
Fuels	41 087	316 694	688 773	1 126 143	1 328 213	1 455 820	1 427 769	1 787 112	1 775 286	1 830 586
Other excises	0	136 194	249 239	537 887	564 374	607 200	620 374	655 783	616 342	745 189
Animal health and quality service	0	3 673	11 950	46 501	0	0	0	0	0	0
Livestock trade	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	138 225	473 821	880 872	1 524 252	1 696 945	1 637 588	1 633 378	1 776 724	1 659 535	1 642 818
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

Table 5.21. Paraguay (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million PYG	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5126 Taxes on specific services	0	0	0	23 221	24 247	22 288	0	0	162 566	33 942
Advertising	..	..	..	5 249	6 047	6 560	..	..	7 428	8 424
Public transport	..	..	..	4 363	4 649	4 121	..	..	4 297	4 316
Gambling	..	..	..	0	0	0	..	..	804	846
Other	..	..	..	13 609	13 551	11 607	..	..	150 037	20 356
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	211 027	208 542	230 890	283 754	336 618	389 482	444 952
5210 Recurrent taxes	..	..	..	211 027	208 542	230 890	283 754	336 618	389 482	444 952
5211 Paid by households: motor vehicles	..	..	..	0	0	0	..	..	0	0
5212 Paid by others: motor vehicles	..	..	..	52 365	64 667	67 399	..	..	94 393	106 200
Motor vehicle licences	..	..	..	52 365	64 667	67 399	..	..	94 393	106 200
5213 Paid in respect of other goods	..	..	..	158 662	143 875	163 491	..	..	295 090	338 752
Tax on construction	..	..	..	31 696	38 891	50 337	..	..	65 403	64 284
Licencing fees	..	..	..	126 965	104 983	113 153	..	..	229 686	274 468
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	237	39 730	696	0	0	44 186	27 409
6000 Other taxes	49 807	116 652	593 326	255 190	101 291	123 774	123 554	148 260	20 758	21 323
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	116 652	593 326	255 190	101 291	123 774	123 554	148 260	20 758	21 323
Registration and stamp duties	0	71 777	192 393	332	159	168	179	106	91	82
Luxury automobile tax	0	0	3 897	91	129	153	218	57	54	152
Other	49 807	44 875	397 036	254 767	101 003	123 453	123 157	148 098	20 613	21 088

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years up to and including 2004, as well as for 2013 and 2014, exclude local government tax revenues as the data are not available. This affects data in categories 4000, 5000 and 6000.

Heading 2000: Data on social security contributions collected by decentralised institutions are not available for 2011 to 2014, with the exception of the contributions made to the Instituto de Previsión Social (Social Security Institute).

Heading 1110: The proportion of data included in this category has been estimated from 1999 to 2014 based on the disaggregation provided in 2015.

Heading 1210: The proportion of data included in this category has been estimated from 1999 to 2014 based on the disaggregation provided in 2015.

Heading 5121: Data for animal health and quality service are not available from 2011.

Source: Subsecretaría de Estado de Tributación, Ministerio de Hacienda del Paraguay (Tax Undersecretary, Ministry of Finance of Paraguay).

StatLink  <http://dx.doi.org/10.1787/888933687088>

Table 5.22. Peru / Perú
Details of tax revenue / Ingresos tributarios detallados

Million PEN	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	645	25 984	40 576	74 424	86 688	96 383	102 747	109 547	105 619	105 726
1000 Taxes on income, profits and capital gains	37	5 078	11 950	27 317	35 341	39 720	39 357	43 577	37 772	40 360
1100 Of individuals	3	2 117	3 327	6 518	8 208	9 462	10 570	11 423	11 137	11 760
First category	..	167	181	160	196	253	310	374	443	504
Second category	..	7	250	869	1 291	1 136	1 275	1 214	1 287	1 536
Fourth category	..	234	395	521	567	637	744	834	783	871
Fifth category	..	1 641	2 369	4 735	5 877	7 054	7 820	8 473	8 044	8 248
Tax debt payments	..	68	130	233	277	382	421	529	581	601
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	2 526	8 391	19 561	26 036	28 453	26 207	26 593	24 266	24 786
1210 On profits	32	2 526	8 391	19 561	26 036	28 453	26 207	26 593	24 266	24 786
Third category	..	2 023	5 316	14 652	19 321	20 744	19 633	18 536	16 817	16 496
Income tax on mining	..	0	0	0	59	442	337	372	208	236
Income tax special regime	..	47	55	118	153	202	246	275	310	335
Other incomes corporate	..	18	41	148	224	229	187	193	167	215
Tax debt payments	..	438	1 908	2 856	3 987	4 397	3 029	3 703	3 066	3 204
Temporary tax on net assets	..	0	1 073	1 788	2 293	2 439	2 776	3 513	3 697	4 300
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	232	1 239	1 097	1 804	2 579	5 561	2 369	3 814
Income tax on non-residents	1	487	542	1 511	1 735	2 244	2 848	6 027	3 248	5 205
Income tax refunds	0	-51	-310	-272	-638	-439	-269	-466	-879	-1 391
2000 Social security contributions	50	3 175	4 012	7 930	8 947	10 142	11 260	11 847	12 681	13 186
2100 Employees	..	566	692	2 434	2 672	2 897	3 160	3 158	3 451	3 585
2110 On a payroll basis	..	566	670	1 666	2 012	2 406	2 803	3 046	3 314	3 488
2120 On an income tax basis	..	0	23	768	661	491	357	112	137	97
Solidarity contribution for pension plan	..	..	23	768	661	491	357	112	137	97
2200 Employers	..	2 515	3 285	5 454	6 229	7 194	8 044	8 631	9 170	9 536
2210 On a payroll basis	..	2 432	3 140	5 216	6 015	6 979	7 827	8 413	8 926	9 282
2220 On an income tax basis	..	83	144	238	214	214	217	218	244	255
2300 Self-employed or non-employed	..	95	36	42	46	51	55	58	60	64
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	50	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	50	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	1 149	7	1	0	2	0	-82	4	1
4000 Taxes on property	99	0	1 340	2 237	1 876	1 897	2 130	2 159	2 399	2 645
4100 Recurrent taxes on immovable property	0	0	460	731	856	958	1 126	1 234	1 444	1 635
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	61	0	0	0	0	0	0	0	0	0
4210 Individual	60	0	0	..	..	..	..	..	..	..
4220 Corporate	1	0	0	..	..	..	..	..	..	..
Revaluation of fixed assets	1	..	..	..	..	..	..	..	..	..
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	0	803	1 506	1 021	939	1 004	925	955	1 010
Financial transactions tax	0	..	706	944	395	126	134	153	161	168
Real estate transfer tax	0	..	97	561	625	813	870	772	795	842
Tax Law Decree 519	38	..	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	76	0	0	0	0	0	0	0
5000 Taxes on goods and services	423	15 952	22 721	36 354	39 438	42 511	46 264	49 934	51 099	48 247
5100 Taxes on production, sale, transfer, etc	423	15 952	22 666	36 199	39 260	42 315	46 030	49 670	50 817	47 943
5110 General taxes	78	9 694	15 109	29 094	32 455	35 078	37 953	41 779	42 612	39 462
5111 Value added taxes	78	9 646	15 109	29 094	32 455	35 078	37 953	41 779	42 612	39 462
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	47	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	345	6 259	7 557	7 105	6 805	7 237	8 077	7 891	8 204	8 482
5121 Excises	232	3 518	4 193	4 875	4 965	5 212	5 787	5 488	5 796	6 175
Fuels	151	2 145	2 607	2 410	2 231	2 149	2 502	2 041	2 211	2 423
Gasoline sales tax	3	97	140	210	282	325	335	380	332	312
Other	78	1 304	1 459	2 258	2 487	2 769	2 978	3 094	3 284	3 479
Refunds on excise taxes	0	-28	-12	-4	-36	-31	-28	-27	-31	-39

Table 5.22. Peru / Perú (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million PEN	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 741	3 143	1 803	1 380	1 529	1 706	1 790	1 775	1 606
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	0	220	428	460	496	585	613	634	701
Casinos and slot machines	..	..	49	187	195	219	269	279	279	298
Tourism tax	..	..	121	105	116	115	118	127	144	173
Municipal taxes on services	..	..	50	136	149	163	198	208	211	230
5127 Other taxes on internat. trade and transactions	48	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	55	154	178	196	233	264	282	303
5210 Recurrent taxes	..	..	55	154	178	196	233	264	282	303
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
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	36	628	546	585	1 087	2 113	3 736	2 112	1 665	1 288
6100 Paid solely by business	0	84	73	108	118	133	147	158	179	185
Single simplified regime	..	84	73	108	118	133	147	158	179	185
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	36	544	473	477	969	1 980	3 590	1 954	1 486	1 102
Tax debt payments	9	543	397	714	709	857	893	814	922	1 068
Municipal fees	0	0	450	672	704	798	568	527	461	509
Other national level	28	20	178	254	528	1 372	3 133	2 034	1 771	1 091
Other local level	0	0	34	49	69	73	81	69	19	99
Other tax refund	0	-20	-587	-1 212	-1 041	-1 120	-1 085	-1 490	-1 686	-1 665

Note: Year ending 31st December.

The data are on a cash basis.

The figures for the years 2001-15 have been revised and updated. They exclude tax penalties considered as non-tax revenues by the OECD classification as set out in the OECD Interpretative Guide.

The figures for years up to and including 2001 exclude local government tax revenues as the data are not available.

The figures for tax refunds are based on tables by date of issuance.

Heading 2000: Social security contributions were reclassified compared to the previous edition. 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 5123: These are gross of tax refunds on imports. These could not be distinguished from other tax refunds classified under 6200.

Source: Superintendencia Nacional de Aduanas y de Administración Tributaria y Banco Central de Reserva del Perú (National Superintendency for Customs and Tax Administrations and Central Reserve Bank of Peru).

StatLink  <http://dx.doi.org/10.1787/888933687107>

Table 5.23. Trinidad and Tobago / Trinidad y Tobago
Details of tax revenue / Ingresos tributarios detallados

Million TTD	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	5 031	11 009	26 900	38 817	43 594	45 516	47 254	50 541	45 913	33 363
1000 Taxes on income, profits and capital gains	2 595	6 067	19 105	26 224	31 660	31 499	31 976	35 131	29 028	16 391
1100 Of individuals	669	2 325	4 452	4 674	5 198	5 649	6 458	6 859	7 752	7 596
1110 On income and profits	669	2 325	4 452	4 674	5 198	5 649	6 458	6 859	7 752	7 596
Health surcharge	92	149	187	185	216	187	218	210	264	211
Insurance surrender tax	6	7	15	22	21	27	33	29	42	47
Individuals (Ch. 75:01)	571	2 169	4 250	4 467	4 961	5 435	6 207	6 620	7 445	7 337
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 856	3 547	14 118	20 670	25 265	24 767	24 633	27 330	20 209	7 809
1210 On profits	1 856	3 547	14 118	20 670	25 265	24 767	24 633	27 330	20 209	7 809
Oil companies	1 439	2 441	10 806	13 834	16 023	15 827	14 772	16 970	10 513	1 017
Other companies	383	1 041	3 166	6 630	9 034	8 647	9 675	10 151	9 481	6 360
Business levy	0	65	146	206	209	294	187	210	215	433
National recovery impost	34	0	0	0	0	0	0	0	0	0
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	536	881	1 197	1 084	885	942	1 067	986
2000 Social security contributions	183	702	1 173	2 645	2 723	3 086	3 514	4 137	4 261	4 252
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	2 723	3 086	3 514	4 137	4 261	4 252
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	148	277	389	433	470	472	635	742	303	541
4100 Recurrent taxes on immovable property	147	277	389	433	470	472	635	742	303	541
Lands and building taxes	39	64	63	22	11	5	4	3	3	3
House rate tax	108	213	326	411	459	468	631	738	300	538
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	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 055	3 852	5 988	9 342	8 556	10 245	10 883	10 246	11 918	11 843
5100 Taxes on production, sale, transfer, etc	1 928	3 559	5 690	8 924	8 077	9 663	10 273	9 614	11 271	11 163
5110 General taxes	980	1 890	2 963	6 032	4 917	6 337	6 658	5 745	7 223	7 016
5111 Value added taxes	927	1 890	2 963	6 032	4 917	6 337	6 657	5 745	7 223	7 016
5112 Sales tax	54	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	948	1 669	2 727	2 891	3 160	3 326	3 616	3 869	4 048	4 147
5121 Excises	481	801	1 072	708	708	729	707	680	703	755
Rum and spirits	0	0	0	156	167	173	153	157	154	159
Alcohol and tobacco taxes	9	0	1	2	3	3	3	4	8	20
Beer duty	0	0	0	202	195	209	196	172	189	182
Oil (Petrol)	0	0	0	105	101	99	103	94	88	144
Cigarettes	0	0	0	241	240	241	236	231	235	219
Malt beverages	0	0	0	2	2	3	17	23	29	30
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	2 168	2 319	2 588	2 861	3 014	3 003
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

Table 5.23. Trinidad and Tobago / Trinidad y Tobago (cont.)
 Details of tax revenue / Ingresos tributarios detallados

Million TTD

	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5126 Taxes on specific services	4	120	182	278	284	278	322	328	330	388
Insurance premium tax	0	56	98	167	172	174	194	197	191	182
Transaction tax on financial services	0	23	33	53	55	57	64	75	75	85
Hotel room tax	0	23	42	46	43	46	50	56	64	54
Betting and entertainment taxes	4	17	9	12	14	0	13	0	0	67
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	127	293	299	418	479	582	610	632	647	681
5210 Recurrent taxes	127	293	299	418	479	582	610	632	647	681
Motor vehicle taxes and duties	76	239	217	375	429	524	552	569	575	599
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	51	53	82	43	50	57	58	63	71	82
Liquor and miscellaneous business licence fees	5	10	10	10	11	10	11	11	11	10
Other taxes on the use of goods	45	44	72	33	39	47	47	52	61	72
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	49	111	245	172	185	214	246	285	403	336
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49	111	245	172	185	214	246	285	403	336
Stamp duties	49	111	245	172	185	214	246	285	403	336

Note: Fiscal year ending on 30th September.

The data are on a cash basis.

Data for 2016 are revised revenue estimates for the fiscal year 2016/17 published by the House of Representatives.

Source: Ministry of Finance and IDB-CIAT (2015), *Equivalent Fiscal Pressure for Latin America and the Caribbean*, and House of Representatives.

StatLink  <http://dx.doi.org/10.1787/888933687126>

Table 5.24. Uruguay
Details of tax revenue / Ingresos tributarios detallados

Million UYU	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	2 351	59 703	101 442	211 934	246 191	280 078	323 793	363 562	393 705	440 505
1000 Taxes on income, profits and capital gains	114	5 620	11 969	44 069	50 323	57 339	70 133	75 269	86 404	103 937
1100 Of individuals	0	0	44	19 150	23 795	29 116	33 378	40 334	45 451	51 679
1110 On income and profits	..	..	44	16 792	20 849	25 353	29 100	35 367	39 613	44 817
Second category	..	..	..	14 644	18 422	22 534	26 048	31 365	34 881	39 883
Social security assistance	..	..	..	2 651	3 061	3 773	4 285	5 518	6 576	7 480
Tax refund	..	..	..	-504	-634	-955	-1 233	-1 517	-1 844	-2 545
1120 On capital gains	..	..	..	2 358	2 946	3 764	4 278	4 967	5 838	6 862
First category	..	..	..	2 358	2 946	3 764	4 278	4 967	5 838	6 862
1200 Corporate	114	5 620	11 925	23 257	23 940	26 169	34 076	31 698	37 078	47 734
1210 On profits	114	5 620	11 925	23 257	23 940	26 169	34 076	31 698	37 078	47 734
Corporate income tax (IRAE)	0	0	0	21 281	21 720	23 940	31 813	29 153	34 375	45 309
Corporate income tax (IRIC)	97	5 096	10 516	491	469	414	387	396	439	72
Small firms (minimum VAT)	0	296	457	586	600	631	686	741	796	850
Other	17	228	952	900	1 151	1 185	1 190	1 408	1 467	1 502
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	1 662	2 588	2 053	2 679	3 237	3 875	4 523
Non resident taxpayers	0	0	0	1 662	2 588	2 053	2 679	3 237	3 875	4 523
2000 Social security contributions	717	17 679	21 425	49 742	59 930	72 601	86 012	100 993	108 742	140 979
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	59 930	72 601	86 012	100 993	108 742	140 979
2410 On a payroll basis	717	17 679	21 425	49 742	59 930	72 601	86 012	100 993	108 742	140 979
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	196	6 123	12 176	19 181	21 352	23 295	25 640	28 968	30 369	30 965
4100 Recurrent taxes on immovable property	71	2 567	4 776	8 555	9 333	10 348	11 752	13 309	13 471	12 050
4110 Households	0	0	..	..	..	..	..	..	..	..
4120 Others	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	2 076	4 943	8 948	10 030	11 067	11 892	13 714	14 776	16 652
4210 Individual	64	108	336	382	422	445	491	629	606	684
4220 Corporate	30	1 968	4 607	8 567	9 607	10 622	11 401	13 085	14 170	15 968
Corporate wealth	28	1 661	4 383	8 354	9 413	10 609	11 390	13 079	14 167	15 967
Other	1	307	224	213	194	13	11	6	3	1
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	372	886	1 350	1 545	1 414	1 516	1 442	1 601	1 724
Capital transfers	..	372	886	1 347	1 545	1 413	1 516	1 442	1 601	1 724
Capital transfers (additional)	..	0	0	3	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	31	1 107	1 571	328	445	466	480	503	522	538
5000 Taxes on goods and services	1 334	30 877	55 798	98 942	114 586	126 844	141 795	157 790	167 686	164 114
5100 Taxes on production, sale, transfer, etc	1 270	28 301	52 727	94 990	110 473	122 310	136 035	151 001	160 146	155 836
5110 General taxes	660	18 009	34 641	69 365	79 672	88 338	98 758	108 260	113 651	123 262
5111 Value added taxes	660	17 995	34 601	69 365	79 672	88 338	98 758	108 260	113 651	123 262
5112 Sales tax	1	14	40	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	610	10 291	18 086	25 625	30 801	33 972	37 278	42 741	46 495	52 574
5121 Excises	393	7 673	10 524	16 401	19 401	21 417	23 365	26 362	29 710	31 026
Fuels	203	4 067	4 900	6 551	8 447	9 147	10 269	11 816	14 096	15 222
Tobacco products	80	1 741	2 705	4 236	4 925	4 768	4 755	4 913	5 778	6 144
Alcoholic beverages	24	229	375	602	622	800	840	918	811	774
Beer	8	205	308	602	895	895	1 024	1 035	1 102	1 109
Non-alcoholic beverages	19	464	532	1 172	1 451	1 518	1 718	1 926	2 131	2 330
Motor vehicles	20	656	977	2 289	2 710	3 025	3 388	3 924	4 017	3 960
Sales of agricultural goods (MEVIR and INIA)	4	76	260	451	538	648	681	736	736	724
Other	35	235	468	497	-188	616	689	1 094	1 039	761
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 5.24. Uruguay (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million UYU	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5123 Customs and import duties	214	1 967	5 195	8 478	10 543	11 670	13 020	15 167	15 440	45
5124 Taxes on exports	1	92	287	371	446	432	422	520	582	658
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	3	293	1 590	376	411	454	470	691	764	845
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	64	2 576	3 071	3 952	4 113	4 534	5 759	6 789	7 540	8 279
5210 Recurrent taxes	64	2 576	3 071	3 952	4 113	4 534	5 759	6 789	7 540	8 279
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	64	2 576	3 071	3 952	4 113	4 534	5 759	6 789	7 540	8 279
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	-10	-596	76	0	0	0	214	541	503	511
6100 Paid solely by business	-10	-596	76	0	0	0	214	541	503	511
6200 Other	0	0	0	0	0	0	0	0	0	0

Note: Year ending 31st December.

The data are on a cash basis.

The figures for local government tax revenues have been estimated for 2016. This affects headings 4100 and 5212.

Headings 1110 and 1120: The data have been revised. The first category previously classified under heading 1110 is levied on capital gains and is therefore now classified under heading 1120. The second category previously classified under heading 1120 is levied on labour income and is now classified under heading 1110.

Heading 2000: 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.

Headings 4000 and 5000: In ECLAC data, the tax on sales in public auctions is classified in category 4000.

Heading 5112: In ECLAC data, the tax on the sale of goods by public auctions is classified in category 4000.

Source: Dirección General Impositiva, Banco de Previsión Social e Instituto Nacional de Estadísticas (General Tax Directorate, Social Security Bank and National Statistics Institute).

StatLink  <http://dx.doi.org/10.1787/888933687145>

Table 5.25. Venezuela
Details of tax revenue / Ingresos tributarios detallados

Million VEF	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
Total tax revenue	412	10 849	48 285	120 084	182 539	230 803	323 943	571 826	1 254 586	3 418 579
1000 Taxes on income, profits and capital gains	344	4 686	18 529	36 836	53 280	70 739	93 694	187 884	284 786	780 170
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	315	3 368	11 184	8 700	16 510	22 879	25 270	67 601	47 388	47 000
1210 On profits	315	3 368	11 184	8 700	16 510	22 879	25 270	67 601	47 388	47 000
Oil	315	3 368	11 184	8 700	16 510	22 879	25 270	67 601	47 388	47 000
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	30	1 317	7 345	28 137	36 770	47 859	68 424	120 283	237 399	733 170
2000 Social security contributions	20	591	1 890	9 690	12 936	15 585	21 422	28 600	38 200	45 000
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	20	591	1 890	9 690	12 936	15 585	21 422	28 600	38 200	45 000
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	1	400	2 834	222	273	346	530	1 046	2 946	9 088
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	19	55	222	273	346	530	1 046	2 946	9 088
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	381	2 779	0	0	0	0	0	0	0
Bank debits	..	292	2 743	..	..	..	..	..	..	..
Registration of immovable property rights	..	89	36	..	..	..	..	..	..	..
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	46	5 173	25 032	73 336	107 059	140 203	203 894	346 272	912 820	2 558 015
5100 Taxes on production, sale, transfer, etc	46	5 173	25 032	73 336	107 059	140 203	203 894	346 272	912 820	2 558 015
5110 General taxes	0	3 272	19 513	56 101	84 348	111 102	164 737	272 187	702 743	1 907 078
5111 Value added taxes	..	3 272	19 513	56 101	84 348	111 102	164 737	272 187	702 743	1 907 078
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	46	1 901	5 519	17 236	22 711	29 101	39 157	74 085	210 077	650 937
5121 Excises	16	774	1 604	8 872	8 774	11 247	16 371	30 525	116 575	439 925
Oil	6	468	472	1 280	0	0	0	0	0	0
Alcoholic beverages	6	85	427	2 192	2 762	3 542	5 975	10 888	44 498	156 878
Tobacco	4	220	704	5 401	6 011	7 706	10 397	19 636	72 077	283 047
Matches	0	1	1	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	30	972	3 652	8 133	13 808	17 750	22 656	43 398	93 260	210 352
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	155	263	230	129	104	130	162	242	660
Telecommunications	0	151	237	0	0	0	0	0	0	0
Casinos, bingo and slot machines	0	5	26	230	129	104	130	162	242	660
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	..	..	..	..	..	..	..	..	..	..

Table 5.25. Venezuela (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million VEF	1990	2000	2005	2010	2011	2012	2013	2014	2015	2016
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	8 991	3 931	4 403	8 024	15 833	26 306
6100 Paid solely by business	..	..	..	..	0	0	0	0	0	0
6200 Other	..	..	..	..	8 991	3 931	4 403	8 024	15 833	26 306

Note: The figures for 2015-16 should be interpreted with caution as they have been affected by the high rate of inflation over this period.

Year ending 31st December.

The data are on a cash basis.

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

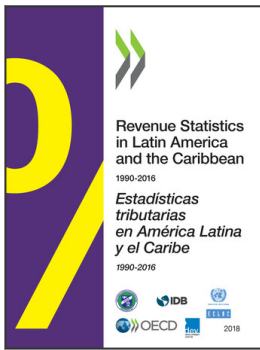
Heading 1210: The data on oil profits for 2015 and 2016 are estimated.

Heading 2000: The data on social security contributions are estimated from 2011.

Heading 5121: Data on oil excises are not available from 2011.

Source: Servicio Nacional Integrado de Administración Aduanera y Tributaria, Ministerio de Finanzas (National Integrated Service of Customs and Tax Administration, Ministry of Finance).

StatLink  <http://dx.doi.org/10.1787/888933687164>



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