

*Chapter 5*

**Country tables,  
1990-2019 – Tax revenues**

*Capítulo 5*

**Cuadros país,  
1990-2019 – Ingresos tributarios**

Table 5.1. **Antigua and Barbuda / Antigua y Barbuda**  
Details of tax revenue / Ingresos tributarios detallados

Million XCD

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	..	<b>268</b>	<b>763</b>	<b>660</b>	<b>671</b>	<b>735</b>	<b>760</b>	<b>776</b>	<b>823</b>	<b>816</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>38</b>	<b>100</b>	<b>92</b>	<b>73</b>	<b>89</b>	<b>76</b>	<b>74</b>	<b>78</b>	<b>79</b>
1100 Taxes Of individuals	..	0	50	33	37	37	26	2	0	1
1110 On income and profits	..	0	50	33	37	37	26	2	0	1
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	37	50	59	36	52	50	72	78	79
1210 On profits	..	37	50	59	36	52	50	72	78	79
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions (SSC)</b>	..	..	<b>78</b>	<b>83</b>	<b>100</b>	<b>113</b>	<b>119</b>	<b>140</b>	<b>143</b>	<b>143</b>
2100 Employees SSC	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	78	83	100	113	119	140	143	143
2410 On a payroll basis	..	..	78	83	100	113	119	140	143	143
2420 On an income tax basis	..	..	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>13</b>	<b>55</b>	<b>49</b>	<b>52</b>	<b>52</b>	<b>60</b>	<b>70</b>	<b>62</b>	<b>72</b>
4100 Recurrent taxes on immovable property	..	0	9	18	22	18	18	20	21	29
4110 Households	..	..	9	18	22	18	18	20	21	29
Property tax	..	..	9	18	21	18	17	19	20	24
Land tax	..	..	0	0	1	0	1	2	1	2
Non-Citizens Undeveloped Land Tax	..	..	0	0	0	0	0	0	0	3
4120 Others	..	..	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	13	46	32	31	34	42	50	41	43
Stamp duties	..	13	45	31	31	34	42	50	41	43
Other taxes on transactions	..	0	1	0	0	0	0	0	0	0
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	<b>217</b>	<b>530</b>	<b>435</b>	<b>446</b>	<b>481</b>	<b>506</b>	<b>492</b>	<b>539</b>	<b>521</b>
5100 Taxes on production, sale, transfer, etc	..	217	512	429	443	478	503	489	535	517
5110 General taxes	..	0	202	179	305	307	325	312	362	333
5111 Value added taxes	..	..	202	179	229	232	251	237	278	253
5112 Sales tax	..	..	0	0	76	75	74	75	84	80
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	217	310	250	138	171	178	177	173	185
5121 Excises	..	72	66	34	45	69	81	68	56	67
Consumption duties	..	72	58	31	40	64	78	64	53	64
Environmental tax	..	0	8	3	5	5	4	3	3	3
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	83	187	96	80	88	84	93	101	102
Import duties	..	57	93	79	79	82	82	88	97	98
Throughput Levy on Fuel Products	..	0	0	12	1	5	2	5	4	4
Other customs charges	..	26	94	5	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	53	57	54	13	14	13	17	16	15
Travel tax	..	4	7	4	6	6	5	6	7	7
Insurance levy	..	0	4	4	4	4	4	7	5	5
Money transfer levy	..	0	1	1	2	2	2	2	2	1
Other taxes on hospitality, transport and telecommunication services	..	49	44	44	1	2	1	2	2	2
5127 Other taxes on internat. trade and transactions	..	9	0	66	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0

Table 5.1. **Antigua and Barbuda / Antigua y Barbuda (cont.)**

Details of tax revenue / Ingresos tributarios detallados

Million XCD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
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	17	6	3	3	3	3	3	4
5210 Recurrent taxes	..	..	17	6	3	3	3	3	3	4
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	15	3	1	2	2	2	2	2
5213 Paid in respect of other goods	..	..	2	2	2	1	1	1	1	2
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	1	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

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

Heading 2000: Social security contributions for 2019 are estimated.

Heading 5112: The Revenue Recovery Charge, levied on all goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.

Heading 5121: The environmental tax, levied on specific goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.

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

StatLink  <https://doi.org/10.1787/888934235487>

Table 5.2. **Argentina**  
Details of tax revenue / Ingresos tributarios detallados

Million ARS

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>10 217</b>	<b>61 084</b>	<b>236 516</b>	<b>483 014</b>	<b>1 425 148</b>	<b>1 872 915</b>	<b>2 522 854</b>	<b>3 202 762</b>	<b>4 203 177</b>	<b>6 143 732</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>542</b>	<b>11 303</b>	<b>44 226</b>	<b>78 427</b>	<b>269 809</b>	<b>384 536</b>	<b>436 927</b>	<b>559 755</b>	<b>746 994</b>	<b>1 102 982</b>
1100 Of individuals	141	3 937	12 777	23 980	125 503	188 218	174 483	236 284	296 224	434 464
1110 On income and profits	130	3 854	12 715	23 858	125 067	187 663	173 721	234 117	293 344	430 726
1120 On capital gains	11	82	62	122	436	555	762	2 167	2 880	3 739
1200 Corporate	357	6 575	29 145	50 664	132 178	185 725	236 286	297 111	401 683	591 961
1210 On profits	357	6 575	29 145	50 664	132 178	185 725	236 286	297 111	401 683	591 961
Corporate income taxes	198	5 956	27 837	49 012	129 881	183 207	233 028	294 546	399 623	589 240
Tax on assets	160	19	9	4	6	4	12	5	5	5
Tax on assumed minimum income	0	600	1 299	1 648	2 291	2 513	3 246	2 560	2 055	2 716
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	2 304	3 783	12 128	10 593	26 159	26 360	49 086	76 556
Non resident taxpayers	11	792	2 304	3 783	12 128	10 593	26 159	26 360	49 086	76 556
Other	33	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>2 583</b>	<b>9 670</b>	<b>36 612</b>	<b>102 460</b>	<b>307 656</b>	<b>415 410</b>	<b>556 067</b>	<b>733 527</b>	<b>913 427</b>	<b>1 225 673</b>
2100 Employees	..	2 486	7 052	37 990	121 276	163 590	219 446	288 985	361 756	475 772
2110 On a payroll basis	..	2 486	7 052	37 990	121 276	163 590	219 446	288 985	361 756	475 772
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	6 069	23 939	54 713	174 965	235 610	314 628	413 212	514 144	704 555
2210 On a payroll basis	..	6 069	23 939	54 713	174 965	235 610	314 628	413 212	514 144	704 555
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	98	1 115	5 620	9 757	11 416	16 210	21 994	31 330	37 527	45 346
2310 On a payroll basis	98	1 115	5 620	9 757	11 416	16 210	21 994	31 330	37 527	45 346
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	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1 164</b>	<b>3 867</b>	<b>23 978</b>	<b>43 538</b>	<b>128 941</b>	<b>166 182</b>	<b>224 193</b>	<b>303 382</b>	<b>389 044</b>	<b>561 734</b>
4100 Recurrent taxes on immovable property	419	1 809	3 025	5 035	17 429	21 738	32 770	44 236	59 589	88 405
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	419	1 809	3 025	5 035	17 429	21 738	32 770	44 236	59 589	88 405
4200 Recurrent taxes on net wealth	246	1 084	2 557	5 248	14 575	18 538	19 976	22 786	15 296	32 383
4210 Individual	3	1 024	2 492	5 147	14 356	18 210	19 541	22 165	14 517	31 184
Personal assets	0	1 024	2 492	5 147	14 356	18 210	19 541	22 165	14 517	31 184
Recurrent taxes on net wealth	3	0	0	0	0	0	0	0	0	0
4220 Corporate	242	60	65	101	220	327	435	621	778	1 199
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	459	904	18 390	33 252	96 937	125 906	171 447	236 360	314 159	440 946
Immovable property transfers	0	54	382	539	912	1 256	2 052	4 091	5 935	5 575
Movable property transfers	44	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	205	0	15 065	26 885	76 740	97 480	131 669	172 838	234 300	349 559
Stamp taxes	211	850	2 942	5 829	19 285	27 170	37 726	59 431	73 924	85 812
4500 Non-recurrent taxes	40	70	6	3	0	0	0	0	0	0
4510 On net wealth	0	0	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	40	70	6	3	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>5 636</b>	<b>34 539</b>	<b>128 329</b>	<b>253 092</b>	<b>705 461</b>	<b>889 323</b>	<b>1 176 337</b>	<b>1 531 220</b>	<b>2 120 215</b>	<b>3 208 294</b>
5100 Taxes on production, sale, transfer, etc	5 462	34 288	128 321	252 550	704 671	881 120	1 167 379	1 520 300	2 113 174	3 180 080
5110 General taxes	2 384	25 123	86 803	167 534	515 878	671 297	901 584	1 188 317	1 671 483	2 316 719
5111 Value added taxes	1 594	19 009	62 669	116 386	331 203	433 076	583 217	765 336	1 104 580	1 532 597
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	791	6 114	24 134	51 148	184 675	238 221	318 367	422 981	566 903	784 122
5120 Taxes on specific goods and services	3 077	9 166	41 517	85 016	188 793	209 822	265 795	331 983	441 691	863 362
5121 Excises	1 866	5 850	13 164	26 208	69 977	92 349	129 790	182 818	205 182	282 964
Alcoholic beverages	25	36	95	238	673	985	1 163	1 591	2 147	2 558
Non alcoholic beverages	25	90	312	501	1 586	2 168	2 477	3 136	3 627	4 006
Beers	0	50	149	212	879	1 384	1 171	2 811	4 729	1 339
Tobacco products	425	1 875	3 881	6 884	17 432	26 152	42 183	60 249	67 264	90 857
Liquid fuel and gas	1 073	3 478	7 466	15 269	44 490	56 478	75 664	102 846	116 409	161 666
Electricity	72	205	538	591	607	590	637	1 768	2 358	7 818
Motor vehicles	59	20	0	27	121	88	265	476	337	443
Other	189	96	724	2 485	4 189	4 503	6 229	9 942	8 311	14 275
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

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

Million ARS	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5123 Customs and import duties	219	1 976	7 015	11 428	30 058	35 512	56 365	70 635	107 178	163 076
Import duties	166	1 938	6 859	11 183	29 482	34 822	55 305	69 259	104 991	132 405
Import fees	53	38	156	246	576	691	1 060	1 376	2 187	30 671
5124 Taxes on exports	724	32	20 450	45 547	84 088	75 939	71 509	66 121	114 160	398 312
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	163	1 233	674	1 429	3 533	4 420	5 782	7 792	9 293	9 729
Insurance services	42	194	11	21	65	88	118	167	198	289
Financial services	32	855	1	0	0	0	0	0	0	0
Telephone services	82	33	417	936	1 983	2 301	2 911	4 061	4 626	3 350
Other specific services	7	151	246	472	1 486	2 031	2 753	3 564	4 469	6 090
5127 Other taxes on internat. trade and transactions	98	74	214	404	1 136	1 601	2 349	4 616	5 876	9 281
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	1 921	3 598	12 006	17 035	23 941	35 873	41 642	57 483
5210 Recurrent taxes	177	833	1 921	3 598	12 006	17 035	23 941	35 873	41 642	57 483
5211 Paid by households: motor vehicles	177	833	1 921	3 598	12 006	17 035	23 941	35 873	41 642	57 483
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	-3	-583	-1 912	-3 056	-11 215	-8 831	-14 983	-24 953	-34 600	-29 270
<b>6000 Other taxes</b>	<b>292</b>	<b>1 704</b>	<b>3 371</b>	<b>5 497</b>	<b>13 281</b>	<b>17 463</b>	<b>129 330</b>	<b>74 878</b>	<b>33 497</b>	<b>45 049</b>
6100 Paid solely by business	0	354	1 063	2 093	4 259	5 624	6 873	10 544	16 052	20 635
Simplified system for small taxpayers	..	354	1 063	2 093	4 259	5 624	6 873	10 544	16 052	20 635
6200 Other	292	1 351	2 308	3 404	9 021	11 839	122 457	64 334	17 445	24 414
Tax debt payments	135	24	38	293	1 340	1 306	110 721	46 131	-8 646	-1 070
Special payments	79	6	0	0	0	0	0	0	0	0
Other national level	0	12	0	0	0	0	0	0	0	0
Other provincial level	78	1 309	2 269	3 110	7 681	10 533	11 736	18 203	26 092	25 485

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available (but include provincial revenues).

Heading 2000: The figures may be under-estimated as they exclude certain types of social security contributions for which data are not readily available..

Heading 5212: In ECLAC data, property tax on motor vehicles is classified in category 4000.

Heading 5300: The figures are negative as they represent general reimbursements of exports and specific taxes on goods and services.

Heading 6200: The tax debt payments from 2016 include revenue following the implementation of a new voluntary disclosure regime in July 2016 (Law 27260).

Source: Subsecretaría de Ingresos Públicos, Dirección Nacional de Investigaciones y Análisis Fiscal, Ministerio de Hacienda (Undersecretary of Public Revenue, National Direction of Research and Fiscal Analysis, Ministry of Finance).

StatLink  <https://doi.org/10.1787/888934235506>

Table 5.3. **Bahamas**  
Details of tax revenue / Ingresos tributarios detallados

Million BSD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>505</b>	<b>965</b>	<b>1 360</b>	<b>1 277</b>	<b>1 490</b>	<b>1 761</b>	<b>1 940</b>	<b>2 118</b>	<b>2 126</b>	<b>2 509</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>66</b>	<b>115</b>	<b>155</b>	<b>167</b>	<b>245</b>	<b>260</b>	<b>261</b>	<b>277</b>	<b>290</b>	<b>310</b>
2100 Employees	..	..	..	60	91	98	102	110	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	104	149	157	154	161	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	3	6	6	7	7	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	66	115	155	0	-1	-1	-1	-1	290	310
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>56</b>	<b>208</b>	<b>450</b>	<b>269</b>	<b>268</b>	<b>298</b>	<b>204</b>	<b>233</b>	<b>237</b>	<b>345</b>
4100 Recurrent taxes on immovable property	19	32	79	92	104	107	104	121	124	109
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	79	92	104	107	104	121	124	109
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	37	176	371	177	164	191	100	112	114	235
Stamp Tax from Imports	0	102	143	15	0	0	0	0	0	0
Stamp Tax from Exports	0	0	0	0	0	0	0	0	0	0
All Other Stamp Tax	37	74	228	162	164	191	100	112	114	235
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
<b>5000 Taxes on goods and services</b>	<b>386</b>	<b>620</b>	<b>737</b>	<b>780</b>	<b>986</b>	<b>1 203</b>	<b>1 475</b>	<b>1 608</b>	<b>1 598</b>	<b>1 854</b>
5100 Taxes on production, sale, transfer, etc	354	552	638	657	772	993	1 297	1 386	1 407	1 623
5110 General taxes	0	0	0	0	0	219	628	638	681	897
5111 Value added taxes	0	0	0	0	0	219	628	638	681	897
5112 Sales tax	..	..	..	..	..	0	0	0	0	0
5113 Other	..	..	..	..	..	0	0	0	0	0
5120 Taxes on specific goods and services	354	552	638	657	772	775	669	747	726	727
5121 Excises	0	0	0	188	249	262	231	289	257	242
Fuel surcharges	..	..	..	..	..	..	1	1	1	1
Other excises	..	..	..	..	..	..	230	287	255	241
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	435	507	348	336	307	263	286	270	284
5124 Taxes on exports	6	13	14	14	10	9	13	9	18	13
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	59	104	117	106	178	197	162	163	180	187
Departure tax	27	64	77	70	125	147	135	135	143	147
Gaming tax	27	20	14	10	8	25	26	27	37	40
Hotel occupancy tax	5	20	26	25	45	25	1	1	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	32	69	99	123	214	209	178	222	192	231
5210 Recurrent taxes	32	69	99	123	214	209	178	222	192	231
Motor vehicle tax	10	14	20	21	29	29	29	30	37	35
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

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

Million BSD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5213 Paid in respect of other goods	22	55	78	102	185	180	149	193	155	195
Company fees and registration	0	5	5	5	5	5	0	0	0	0
International business companies	0	17	20	19	17	16	0	0	0	0
Others	22	33	54	78	163	159	149	193	155	195
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
<b>6000 Other taxes</b>	<b>-4</b>	<b>21</b>	<b>17</b>	<b>60</b>	<b>-8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	0	0	..	..	..
6200 Other	-4	21	17	60	-8	0	0	..	..	..
Incentive acts and other refunds	-8	14	-5	11	-8	0	..	..	..	..
Other taxes	4	7	22	49	0	0	..	..	..	..

.. Not available

Note: Fiscal year ending on 30th June. For example, the data for 2019 represent July 2018 to June 2019.

The data are on a cash basis.

The data for 2018 and 2019 are preliminary and taken from the Central Bank of The Bahamas.

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

Heading 2000: The data are estimated for 2018 and 2019.

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

Heading 4400: This heading includes all stamp taxes.

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

Heading 5121: Fuel surcharges for different petroleum products are identified and separated from other excises between 2016 and 2019 in this edition.

Source: The Central Bank of The Bahamas; Ministry of Finance of The Bahamas; National Insurance Board of The Bahamas.

StatLink  <https://doi.org/10.1787/888934235525>

Table 5.4. **Barbados**  
Details of tax revenue / Ingresos tributarios detallados

Million BBD

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>1 026</b>	<b>1 892</b>	<b>2 824</b>	<b>2 736</b>	<b>2 715</b>	<b>2 813</b>	<b>3 041</b>	<b>3 218</b>	<b>3 385</b>	<b>3 358</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>250</b>	<b>599</b>	<b>947</b>	<b>766</b>	<b>678</b>	<b>714</b>	<b>802</b>	<b>783</b>	<b>921</b>	<b>823</b>
1100 Of individuals	140	293	335	395	441	433	492	463	482	455
1110 On income and profits	140	293	335	395	441	433	492	463	482	455
Personal income tax	140	293	335	395	413	397	488	463	482	455
Consolidation tax	0	0	0	0	28	36	3	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	95	269	521	294	156	215	248	275	355	309
1210 On profits	95	269	521	294	156	215	248	275	355	309
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	91	76	81	66	63	45	83	59
<b>2000 Social security contributions</b>	<b>134</b>	<b>295</b>	<b>487</b>	<b>565</b>	<b>532</b>	<b>546</b>	<b>547</b>	<b>562</b>	<b>572</b>	<b>586</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	134	295	487	565	532	546	547	562	572	586
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>147</b>	<b>108</b>	<b>125</b>	<b>130</b>	<b>207</b>	<b>143</b>	<b>145</b>	<b>148</b>	<b>172</b>	<b>226</b>
4100 Recurrent taxes on immovable property	46	95	103	118	196	133	135	138	161	215
Property tax	46	95	103	118	164	133	135	138	161	215
Municipal solid waste tax	0	0	0	0	32	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	101	13	22	12	11	10	9	11	11	11
Stamp duties	101	13	22	12	11	10	9	11	11	11
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
<b>5000 Taxes on goods and services</b>	<b>495</b>	<b>889</b>	<b>1 265</b>	<b>1 276</b>	<b>1 298</b>	<b>1 410</b>	<b>1 547</b>	<b>1 726</b>	<b>1 719</b>	<b>1 723</b>
5100 Taxes on production, sale, transfer, etc	424	788	1 151	1 105	1 193	1 291	1 423	1 610	1 599	1 607
5110 General taxes	197	492	790	768	806	861	920	1 039	990	967
5111 Value added taxes	0	492	790	768	806	861	890	887	941	967
5112 Sales tax	197	0	0	0	0	0	29	152	49	0
Social responsibility levy	0	0	..	..	..	..	29	152	49	0
Consumption tax	197	0	..	..	..	..	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	227	296	362	337	386	430	503	570	608	640
5121 Excises	91	175	164	146	136	169	226	303	271	251
Excises	0	160	164	146	136	169	226	303	271	251
Levies	91	15	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	118	121	197	191	224	232	245	219	282	314
Import duties	118	121	197	191	224	232	245	219	214	232
Fuel tax	0	0	0	0	0	0	0	0	69	82
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	17	1	0	0	27	29	33	49	55	76
Hotel and restaurant tax	17	1	..	..	0	0	0	0	0	0
Banks and other asset tax	0	0	..	..	27	29	33	49	45	47
Room rate levy	0	0	..	..	0	0	0	0	10	28
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



Table 5.4. **Barbados** (cont.)  
Details of tax revenue / Ingresos tributarios detallados

Million BBD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5200 Taxes on use of goods and perform activities	71	101	114	171	105	119	124	116	121	115
5210 Recurrent taxes	71	101	114	171	105	119	124	116	121	115
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	71	101	114	171	105	119	124	116	121	115
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
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March. For example, the data for 2019 represent April 2019 to March 2020.

The data are on a cash basis.

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

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

Heading 2000: Social security contributions refer to contribution income of National Insurance Scheme obtained from Actuarial Reviews of the National Insurance, Unemployment and Severance Funds. Data for 2015-19 are best-estimate projections in the 15th Actuarial Review.

Heading 5123: Fuel tax is classified under heading 5123 in this edition. It was previously under heading 5213.

Heading 5126: Room rate levy is classified under heading 5126 in this edition. It was previously under heading 5213.

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

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

StatLink  <https://doi.org/10.1787/888934235544>

Table 5.5. **Belize / Belice**  
Details of tax revenue / Ingresos tributarios detallados

Million BZD

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>178</b>	<b>318</b>	<b>652</b>	<b>740</b>	<b>927</b>	<b>947</b>	<b>1 005</b>	<b>1 054</b>	<b>1 129</b>	<b>1 190</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>76</b>	<b>180</b>	<b>248</b>	<b>272</b>	<b>254</b>	<b>261</b>	<b>269</b>	<b>286</b>	<b>300</b>
1100 Of individuals	21	19	45	52	74	82	88	93	101	103
1110 On income and profits	21	19	45	52	74	82	88	93	101	103
Income tax (PAYE)	20	19	45	52	74	82	88	93	101	103
Income tax on individuals	1	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	12	51	127	189	183	159	162	166	173	185
Income tax (companies)	12	1	11	51	16	1	0	0	3	3
Income tax (business tax)	0	51	115	138	167	158	162	166	170	181
Income tax (supplemental petroleum tax)	0	0	0	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	9	7	15	13	11	10	12	12
Income tax (arrear)	4	3	5	1	2	2	2	2	3	2
Income tax (withholding)	0	3	4	6	13	11	9	8	10	10
<b>2000 Social security contributions</b>	<b>10</b>	<b>18</b>	<b>53</b>	<b>60</b>	<b>72</b>	<b>77</b>	<b>80</b>	<b>83</b>	<b>87</b>	<b>100</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	10	18	53	60	72	77	80	83	87	100
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>34</b>	<b>13</b>	<b>31</b>	<b>23</b>	<b>35</b>	<b>35</b>	<b>31</b>	<b>32</b>	<b>49</b>	<b>41</b>
4100 Recurrent taxes on immovable property	1	2	7	7	6	5	7	6	6	6
4110 Households	1	2	7	7	6	5	7	6	6	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	33	11	24	16	29	29	25	26	44	35
Stamp duties on customs	28	0	0	0	0	0	0	0	0	0
Stamp duties (other departments)	5	11	24	16	29	29	25	26	44	24
Stamp duties (land transactions)	0	0	0	0	0	0	0	0	0	12
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
<b>5000 Taxes on goods and services</b>	<b>97</b>	<b>211</b>	<b>389</b>	<b>409</b>	<b>548</b>	<b>580</b>	<b>633</b>	<b>670</b>	<b>707</b>	<b>749</b>
5100 Taxes on production, sale, transfer, etc.	94	207	380	400	540	571	630	662	696	737
5110 General taxes	0	82	175	199	270	275	292	292	317	348
5111 Value added taxes	0	0	174	199	270	275	292	292	317	348
5112 Sales tax	..	82	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	94	125	205	200	269	296	338	369	379	389
5121 Excises	35	47	72	31	38	39	159	187	193	191
Revenue replacement duty	18	39	49	7	15	15	1	1	1	1
Excise duties	17	8	22	22	22	23	157	186	191	190
Excise on locally refined petroleum products	0	0	0	0	0	1	0	0	1	0
Excise on locally extracted crude oil	0	0	0	1	1	0	1	1	1	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50	64	113	144	196	221	154	139	139	140
Import duties	50	64	92	123	167	190	123	98	98	98
Environmental tax	0	0	21	21	29	31	31	40	41	43
Imports into EPZs	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	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 5.5. **Belize / Belice (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million BZD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5127 Other taxes on internat. trade and transactions	8	14	21	25	35	35	24	43	47	58
Goods in transit - administration charge	3	1	1	1	1	1	1	1	1	1
Goods in transit - social fee	0	5	6	8	12	11	10	17	23	23
Taxes on foreign currency transactions	6	8	14	16	22	23	13	25	23	34
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	4	8	9	9	9	3	9	11	11
5210 Recurrent taxes	3	4	8	9	9	9	3	9	11	11
5211 Paid by households: motor vehicles	2	3	6	3	4	4	0	5	5	4
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	1	3	6	5	5	3	4	6	7
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
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March. For example, the data for 2019 represent April 2019 to March 2020.

The data are on a cash basis.

The data for 2019 represent the revised estimates for the 2019/20 fiscal year reported in the *Approved Estimates of Revenue and Expenditure for Fiscal Year 2020/2021*.

Heading 2000: Social security contributions refer to total contributions to the Social Security Fund excluding government contributions to the National Health Insurance (NHI) fund. The government contributions are government subsidies to the social security system and hence are not considered as tax revenues according to the OECD classification described in the Interpretative Guide.

Heading 4400: This heading includes all stamp duties. Stamp duties for land transactions have been added in this edition.

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

StatLink  <https://doi.org/10.1787/888934235563>

Table 5.6. **Bolivia**  
Details of tax revenue / Ingresos tributarios detallados

Million BOB

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>1 005</b>	<b>10 462</b>	<b>22 912</b>	<b>31 549</b>	<b>63 508</b>	<b>67 264</b>	<b>65 492</b>	<b>67 072</b>	<b>69 535</b>	<b>69 785</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>68</b>	<b>1 209</b>	<b>3 433</b>	<b>6 294</b>	<b>12 723</b>	<b>12 809</b>	<b>10 876</b>	<b>10 152</b>	<b>10 591</b>	<b>11 356</b>
1100 Of individuals	68	214	217	263	439	508	496	502	525	518
1110 On income and profits	68	214	217	263	439	508	496	502	525	518
Value added supplementary scheme	62	161	195	237	401	461	442	441	475	464
Fiscal notes on value added supplementary scheme	6	52	23	26	38	47	55	61	50	53
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	995	3 215	6 031	12 284	12 302	10 379	9 650	10 066	10 838
1210 On profits	..	995	3 215	6 031	12 284	12 302	10 379	9 650	10 066	10 838
Corporate tax	..	804	2 922	5 089	9 062	10 260	8 638	8 655	9 165	9 724
Fiscal notes on corporate tax	..	191	293	942	3 222	2 041	1 742	995	901	1 115
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>..</b>	<b>1 977</b>	<b>3 598</b>	<b>5 265</b>	<b>12 513</b>	<b>14 235</b>	<b>14 828</b>	<b>15 915</b>	<b>16 767</b>	<b>17 500</b>
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	..	1 977	3 598	5 265	12 513	14 235	14 828	15 915	16 767	17 500
2410 On a payroll basis	..	1 977	3 598	5 265	12 513	14 235	14 828	15 915	16 767	17 500
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1</b>	<b>3</b>	<b>334</b>	<b>367</b>	<b>433</b>	<b>424</b>	<b>455</b>	<b>492</b>	<b>543</b>	<b>522</b>
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	11	20	32	36	15	1	0	0
4310 Estate and inheritance taxes	1	3	11	20	32	36	15	1	0	0
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	324	347	401	388	439	491	543	522
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
<b>5000 Taxes on goods and services</b>	<b>907</b>	<b>6 656</b>	<b>14 261</b>	<b>17 791</b>	<b>33 910</b>	<b>34 759</b>	<b>33 441</b>	<b>34 022</b>	<b>35 215</b>	<b>34 187</b>
5100 Taxes on production, sale, transfer, etc.	907	6 656	14 261	17 791	33 910	34 759	33 441	34 022	35 215	34 187
5110 General taxes	584	3 953	9 568	12 541	24 714	25 247	24 327	24 591	25 615	25 405
5111 Value added taxes	432	2 949	7 487	10 259	20 580	20 756	19 902	20 199	20 977	20 391
VAT (internal market)	178	1 204	3 001	4 100	9 273	9 914	10 318	9 910	10 155	10 000
VAT (imports)	178	1 445	3 734	5 193	9 389	9 738	8 458	9 154	9 387	8 594
VAT fiscal notes (internal market)	56	223	654	581	760	666	622	439	411	271
VAT fiscal notes (imports)	20	76	99	385	1 158	438	504	696	1 024	1 526
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	151	1 005	2 081	2 282	4 134	4 491	4 425	4 392	4 638	5 014
Transactions tax	136	943	1 905	2 174	4 081	4 463	4 386	4 323	4 547	4 652
Fiscal note on transactions tax	15	62	176	107	53	28	39	69	92	362
5120 Taxes on specific goods and services	324	2 702	4 693	5 250	9 196	9 511	9 114	9 430	9 600	8 782
5121 Excises	118	2 047	3 546	3 658	5 663	5 853	6 040	6 032	6 191	5 187
Excises (internal market)	61	244	598	933	1 365	1 486	1 687	1 450	1 649	1 456
Excises (Imports)	22	298	485	379	1 051	1 109	917	953	1 091	785
Special tax on hydrocarbons and derivatives	0	1 348	2 073	1 070	1 998	2 581	2 695	3 105	3 076	1 911
Fiscal notes on excises	35	118	119	155	328	262	103	442	272	442
Fiscal notes on special tax on hydrocarb. and deriv.	0	40	271	1 121	921	415	638	82	103	594
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	204	640	1 114	1 545	3 102	3 254	2 893	3 198	3 185	3 376
Customs and import duties	163	616	1 079	1 504	2 879	3 057	2 786	3 043	2 937	2 976
Fiscal notes on customs and import duties	41	24	34	41	223	197	107	155	248	399
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 5.6. **Bolivia** (cont.)  
Details of tax revenue / Ingresos tributarios detallados

Million BOB	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5126 Taxes on specific services	2	15	33	47	120	127	175	200	224	218
Air departure tax	2	15	33	47	90	102	116	122	128	130
Tax on gambling	0	0	0	0	30	25	59	78	96	88
5127 Other taxes on internat. trade and transactions	0	0	0	0	311	277	6	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>30</b>	<b>617</b>	<b>1 286</b>	<b>1 832</b>	<b>3 929</b>	<b>5 037</b>	<b>5 893</b>	<b>6 491</b>	<b>6 419</b>	<b>6 220</b>
6100 Paid solely by business	4	6	8	12	20	25	35	30	33	36
Simplified tax regime	3	6	8	12	20	25	35	30	33	36
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	26	611	1 278	1 819	3 908	5 012	5 858	6 461	6 386	6 184
Municipal taxes	0	575	961	1 381	2 145	2 585	3 073	3 737	3 561	3 203
Other taxes	20	35	279	422	1 716	2 378	2 696	2 685	2 784	2 866
Fiscal notes on other taxes	3	0	31	3	25	23	63	8	9	88
Unified agricultural regime	2	1	7	14	23	26	27	31	32	28

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Central tax revenues have been updated with new information from Servicio de Impuestos Nacionales (SIN) and Aduana Nacional de Bolivia (ANB). The figures exclude local government tax revenues for the period 1990-1993 as the data are not available.

Heading 1210: Corporate tax under heading 1210 includes revenues from IUE (corporate tax), IUE-RE (corporate tax remittances) and IUM (mining profits). Fiscal notes on corporate tax include fiscal notes on IUE and IUM.

Heading 2000: The figures in this edition include social security contributions to Bolivia's pension system and healthcare related funds.

Heading 5113: This heading includes both IT (transactions tax) and its fiscal notes.

Heading 5127: This heading includes IVME (tax on the sales of foreign currency).

Heading 6200: Other taxes include revenues from conceptos varios (miscellaneous concepts), programa transitorio (transitional programme) and otros ingresos en efectivo (other cash revenue). Fiscal notes on other taxes include fiscal notes on conceptos varios

Source: Ministerio de Economía y Finanzas Públicas de Bolivia (Ministry of Economy and Public Finance of Bolivia); Servicio de Impuestos Nacionales (National Tax Service); Aduana Nacional de Bolivia (National Customs of Bolivia).

StatLink  <https://doi.org/10.1787/888934235582>

**Table 5.7. Brazil / Brasil**  
Details of tax revenue / Ingresos tributarios detallados

Million BRL

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>3</b>	<b>352 456</b>	<b>913 145</b>	<b>1 259 118</b>	<b>1 835 289</b>	<b>1 919 188</b>	<b>2 017 949</b>	<b>2 123 999</b>	<b>2 286 010</b>	<b>2 401 994</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1</b>	<b>68 667</b>	<b>193 054</b>	<b>258 738</b>	<b>381 844</b>	<b>400 993</b>	<b>453 127</b>	<b>458 312</b>	<b>490 793</b>	<b>537 937</b>
1100 Of individuals	0	3 406	60 336	87 828	140 420	148 739	161 833	177 377	196 314	220 195
1110 On income and profits	0	3 406	60 336	87 828	140 420	148 739	161 833	177 377	196 314	220 195
Withholding income tax (IRRF)	0	0	47 631	71 579	114 638	121 540	133 549	146 872	163 801	182 495
Other personal income taxes	0	3 406	12 706	16 248	25 782	27 199	28 284	30 504	32 513	37 700
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	99 062	128 255	171 352	164 057	197 941	184 501	194 814	207 505
1210 On profits	0	25 430	99 062	128 255	171 352	164 057	197 941	184 501	194 814	207 505
Corporate income tax	0	16 680	65 767	82 474	109 020	104 910	131 181	113 815	119 063	127 130
Social contribution on net profits (CSLL)	0	8 750	33 295	45 780	62 332	59 147	66 760	70 686	75 751	80 374
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	33 656	42 656	70 072	88 196	93 353	96 434	99 666	110 237
Withholding tax on non-resident income (remittances abroad)	..	..	7 868	11 537	19 703	24 669	24 892	27 270	35 331	39 307
Withholding tax on capital income	..	..	21 384	24 887	41 288	53 692	59 404	59 470	53 585	57 184
Withholding tax on other income	..	..	4 404	6 232	9 082	9 836	9 057	9 694	10 749	13 746
<b>2000 Social security contributions</b>	<b>1</b>	<b>83 469</b>	<b>214 508</b>	<b>316 530</b>	<b>482 515</b>	<b>503 222</b>	<b>528 423</b>	<b>556 408</b>	<b>585 684</b>	<b>617 445</b>
2100 Employees	..	..	51 984	75 509	111 311	114 653	121 969	128 517	139 970	..
2110 On a payroll basis	..	..	51 984	75 509	111 311	114 653	121 969	128 517	139 970	..
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	..
2200 Employers	0	18 709	161 934	240 280	351 454	369 094	389 923	408 005	430 521	128 710
2210 On a payroll basis	0	18 709	161 934	240 280	351 454	369 094	389 923	408 005	430 521	128 710
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1	64 760	590	741	19 750	19 474	16 531	19 885	15 192	488 736
2410 On a payroll basis	1	64 760	590	741	19 750	19 474	16 531	19 885	15 192	488 736
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>5 437</b>	<b>13 985</b>	<b>21 348</b>	<b>35 953</b>	<b>37 891</b>	<b>38 629</b>	<b>39 824</b>	<b>42 223</b>	<b>42 527</b>
Payroll-based contribution to education	0	2 791	7 089	11 049	18 411	19 039	19 473	20 010	21 979	21 977
"S" System contributions	0	2 646	6 592	9 925	16 884	18 153	18 428	19 075	19 820	20 549
Other payroll taxes	0	0	304	374	658	699	728	739	423	0
<b>4000 Taxes on property</b>	<b>0</b>	<b>23 524</b>	<b>61 870</b>	<b>52 847</b>	<b>72 698</b>	<b>83 677</b>	<b>85 931</b>	<b>91 687</b>	<b>99 861</b>	<b>110 821</b>
4100 Recurrent taxes on immovable property	0	4 753	13 140	17 929	27 673	32 626	35 459	39 700	44 900	48 683
Tax on rural land property (ITR)	0	234	317	485	900	1 105	1 126	1 273	1 419	1 630
Tax on urban land property (IPTU)	0	4 519	12 822	17 444	26 773	31 521	34 333	38 427	43 481	47 053
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	329	1 207	2 518	4 698	6 461	7 345	7 242	7 330	8 625
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	18 442	47 523	32 400	40 327	44 591	43 126	44 745	47 630	53 513
Tax on financial operations (IOF)	0	3 096	7 818	26 571	29 756	34 681	33 645	34 660	36 615	40 945
Tax on real estate property transfers (ITBI)	0	950	3 383	5 840	10 507	9 904	9 482	10 062	11 013	12 568
Other	0	14 396	36 323	-12	63	5	0	23	3	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
<b>5000 Taxes on goods and services</b>	<b>2</b>	<b>169 181</b>	<b>406 743</b>	<b>578 496</b>	<b>816 930</b>	<b>844 372</b>	<b>855 787</b>	<b>918 927</b>	<b>1 010 015</b>	<b>1 028 896</b>
5100 Taxes on production, sale, transfer, etc	2	163 887	388 675	551 730	775 518	799 376	808 229	870 841	957 625	981 655
5110 General taxes	1	136 743	335 395	483 061	685 125	704 240	724 180	780 810	853 288	878 380
5111 Value added taxes	1	82 279	187 190	268 117	384 287	396 428	413 175	441 039	479 310	508 832
Tax on the circulation of goods and services (ICMS)	1	82 279	187 190	268 117	384 287	396 428	413 175	441 039	479 310	508 832
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	54 464	148 205	214 944	300 839	307 811	311 005	339 771	373 977	369 548
Contribution to COFINS	0	38 707	100 946	140 939	194 696	199 876	201 517	221 670	244 287	237 372
Contribution to PIS	0	8 339	21 813	30 714	41 950	42 632	44 797	49 380	54 461	51 390
Contribution to PASEP	0	1 312	4 049	9 880	9 491	9 958	10 026	11 395	12 066	12 626
Tax on general services (ISS)	0	6 106	20 673	32 756	53 888	54 455	53 838	56 403	62 126	68 160
Others	0	0	723	656	813	890	826	922	1 038	0
5120 Taxes on specific goods and services	0	27 144	53 280	68 669	90 392	95 136	84 049	90 031	104 338	103 276

Table 5.7. **Brazil / Brasil** (cont.)  
Details of tax revenue / Ingresos tributarios detallados

Million BRL	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5121 Excises	0	18 699	39 241	45 053	49 227	51 320	47 853	52 863	57 913	55 233
Vehicles	..	..	5 238	5 787	4 940	4 367	3 299	4 467	5 713	5 639
Beverages	..	..	2 595	2 431	3 401	2 599	2 684	2 944	2 768	3 641
Tobacco	..	..	2 806	3 704	5 688	5 692	5 718	5 210	5 208	5 559
Fuels	..	..	7 943	7 759	26	3 271	6 001	5 821	3 928	2 793
Other excises	..	..	20 660	25 372	35 172	35 391	30 150	34 421	40 297	37 601
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	8 445	12 157	21 072	36 612	38 870	31 308	32 284	40 575	42 842
5124 Taxes on exports	0	0	61	47	162	99	139	66	129	91
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1 017	1 286	1 892	1 863	1 809	1 807	1 623	0
Contribution on revenues of telecom companies	..	..	935	1 186	1 628	1 657	1 608	1 610	1 440	..
Contribution on billing of IT companies	..	..	80	100	262	206	200	196	182	..
Other taxes on specific services	..	..	1	1	3	1	0	1	1	..
5127 Other taxes on internat. trade and transactions	0	0	805	1 212	2 499	2 983	2 940	3 011	4 097	5 110
CIDE on remittances abroad	..	..	805	1 212	2 499	2 983	2 940	3 011	4 097	5 110
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	5 294	18 068	26 765	41 412	44 997	47 559	48 087	52 389	47 241
5210 Recurrent taxes	0	5 294	16 687	24 417	38 209	41 992	44 817	45 225	48 668	47 241
5211 Paid by households: motor vehicles	0	5 294	16 523	24 197	36 422	40 460	43 336	43 810	45 432	47 241
Motor vehicle property tax (IPVA)	0	5 294	14 627	21 367	32 453	36 219	39 093	40 509	43 120	46 213
Contributions to DPVAT	0	0	1 896	2 830	3 969	4 242	4 243	3 302	2 312	1 027
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	164	220	1 787	1 531	1 481	1 415	3 235	0
CONDECINE	..	..	39	49	981	1 062	1 225	1 133	1 084	..
Others	..	..	125	170	806	469	256	281	2 151	..
5220 Non-recurrent taxes	0	0	1 381	2 349	3 204	3 005	2 741	2 862	3 722	0
AFRMM	..	..	1 381	2 349	3 204	3 005	2 741	2 862	3 722	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>2 178</b>	<b>22 986</b>	<b>31 159</b>	<b>45 349</b>	<b>49 033</b>	<b>56 053</b>	<b>58 840</b>	<b>57 434</b>	<b>64 368</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	0	2 178	22 986	31 159	45 349	49 033	56 053	58 840	57 434	64 368

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data between 2002 and 2018 have been updated with detailed information from Carga Tributária no Brasil by the Secretaria da Receita Federal do Brasil. Data for 2019 are sourced from latest reports of Secretaria do Tesouro Nacional.

Heading 2000: Contributions to the General Social Security Regime (RGPS) for private sectors and contributions to the Own Social Security Schemes (RPPS) for public servants have been divided into employer and employee contributions in this edition. Contributions to military pensions, a share of contributions to the RPPS, have been classified under heading 2110 in this edition. They were previously under heading 2410. Contributions to the health fund for military police and military fire department have been classified under heading 2410 in this edition. They were previously under heading 6200.

Heading 3000: This heading includes contributions to aviation education and contributions to professional maritime education in this edition. They were previously under heading 6200. The rural contribution has been added and classified under heading 3000 in this edition. It refers to a rural industrial contribution levied on the payroll of companies which is no longer mandatory following a union contribution reform in 2017.

Heading 5113: Contributions to PASEP are included in contributions to PIS before 2000 as they cannot be distinguished. The contribution on revenues of electricity permissionaires and concessionaires has been classified under heading 5113 in this edition. It was previously under heading 6200.

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

Heading 5126: This heading includes contributions on revenues of telecommunications companies, contributions on the billing of IT companies, contributions to bingo games and contributions on betting in equestrian competitions in this edition. They were previously under heading 6200. The additional tax on domestic airline tickets has been added and classified under this heading in this edition.

Heading 5213: This heading includes contributions to the development of the national film industry (CONDECINE), contributions on Lojas Francas (duty free stores) and contributions to the promotion of public broadcasting in this edition. They were previously under heading 6200. Heading 5220: This heading includes the additional tax on freight for renovation of the merchant navy in this edition. It was previously under heading 5126.

Heading 6100: "Contributions to FUNDAF" has been removed in this edition as the components of these contributions have been identified using a new data source, and these have been allocated to their respective categories.

Heading 6200: Federal fees (Taxas Federais) and share of union contributions (Cota-Parte Contrib. Sindical) have been added in this edition. Share of union contributions refers to the 20% of total compulsory union contributions which are directly managed by the government. Since union contributions are no longer mandatory after a reform in 2017, data will not be included after this year. Voluntary contributions to Montepio Civil, other economic contributions (fees and penalties), contributions to the National Integration Program (PIN) and contributions to PROTERRA have been removed in this edition as they are not considered as tax revenues according to the OECD classification described in the Interpretative Guide.

Source: Secretaria da Receita Federal do Brasil, Ministério da Economia (Special Department of Federal Revenue of Brazil under Ministry of Economy); Secretaria do Tesouro Nacional, Ministério da Economia (National Treasury Secretariat under Ministry of Economy).

StatLink  <https://doi.org/10.1787/888934235601>

Table 5.8. **Chile**  
Details of tax revenue / Ingresos tributarios detallados

Million CLP	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>1 777 218</b>	<b>7 901 998</b>	<b>20 598 963</b>	<b>21 845 693</b>	<b>29 145 219</b>	<b>32 532 354</b>	<b>34 129 982</b>	<b>36 238 558</b>	<b>40 314 703</b>	<b>40 991 994</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>412 974</b>	<b>1 841 630</b>	<b>9 412 056</b>	<b>8 329 060</b>	<b>9 628 037</b>	<b>11 840 521</b>	<b>11 445 244</b>	<b>12 516 154</b>	<b>14 418 859</b>	<b>14 283 183</b>
1100 Of individuals	99 154	604 100	989 348	1 492 837	2 114 296	3 199 876	2 990 653	3 500 023	2 701 416	2 937 532
Second category tax	65 552	490 980	993 129	1 449 099	2 140 345	2 350 120	2 458 249	2 585 694	2 848 205	3 015 794
Global complementary tax	33 603	113 120	-3 781	43 738	-26 050	-36 757	-213 365	50 495	-146 789	-78 261
Others	0	0	0	0	0	886 513	745 769	863 834	0	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	6 054 487	4 448 745	6 196 077	6 839 133	7 147 331	7 658 420	8 920 497	9 597 472
First category tax	200 891	815 747	5 084 996	3 913 870	5 182 214	6 183 830	6 688 868	7 049 471	7 836 379	8 880 080
Surtax on state owned enterprises	16 074	47 634	113 334	194 203	100 851	132 352	88 362	193 058	184 442	122 054
Mining tax	0	0	835 452	298 558	801 647	323 507	106 560	101 970	184 382	277 861
Other	2 621	19 516	20 705	42 114	111 365	199 444	263 541	313 921	715 293	317 477
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2 368 221	2 387 478	1 317 664	1 801 512	1 307 260	1 357 711	2 796 947	1 748 179
Additional tax	59 082	350 301	1 462 715	1 414 057	1 454 847	1 429 758	1 331 564	1 453 577	2 127 948	1 902 585
Other	35 151	4 332	905 507	973 421	-137 183	371 755	-24 304	-95 865	668 998	-154 406
<b>2000 Social security contributions</b>	<b>159 559</b>	<b>576 758</b>	<b>1 148 647</b>	<b>1 493 987</b>	<b>2 110 087</b>	<b>2 252 489</b>	<b>2 441 419</b>	<b>2 627 558</b>	<b>2 786 173</b>	<b>2 994 906</b>
2100 Employees	154 021	553 937	1 098 620	1 433 159	2 044 356	2 188 575	2 373 777	2 553 916	2 703 261	2 894 725
2110 On a payroll basis	154 021	553 937	1 098 620	1 433 159	2 044 356	2 188 575	2 373 777	2 553 916	2 703 261	2 894 725
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	5 538	22 821	50 027	60 828	65 731	63 914	67 642	73 643	82 912	100 181
2210 On a payroll basis	5 538	22 821	50 027	60 828	65 731	63 914	67 642	73 643	82 912	100 181
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	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>109 319</b>	<b>554 037</b>	<b>1 013 571</b>	<b>898 607</b>	<b>1 228 961</b>	<b>1 421 274</b>	<b>1 731 723</b>	<b>1 950 217</b>	<b>2 086 866</b>	<b>2 217 646</b>
4100 Recurrent taxes on immovable property	59 968	302 244	496 311	662 368	924 062	1 056 920	1 171 399	1 229 195	1 373 495	1 482 267
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	28 501	39 338	31 340	92 236	100 490	202 376	125 649	62 824
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	488 759	196 901	273 559	272 118	459 834	518 645	587 721	672 555
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
<b>5000 Taxes on goods and services</b>	<b>1 118 722</b>	<b>5 041 769</b>	<b>9 023 666</b>	<b>11 185 156</b>	<b>16 127 855</b>	<b>17 597 378</b>	<b>18 629 617</b>	<b>19 858 881</b>	<b>21 470 498</b>	<b>21 749 749</b>
5100 Taxes on production, sale, transfer, etc	1 074 009	4 789 827	8 578 636	10 532 904	15 131 675	16 515 485	17 449 222	18 597 180	19 953 036	20 162 591
5110 General taxes	664 421	3 306 350	6 781 501	8 399 926	12 133 710	13 273 958	14 073 050	15 069 540	16 211 646	16 348 944
5111 Value added taxes	664 421	3 306 350	6 781 501	8 399 926	12 133 710	13 273 958	14 073 050	15 069 540	16 211 646	16 348 944
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	409 588	1 483 477	1 797 135	2 132 978	2 997 965	3 241 527	3 376 172	3 527 640	3 741 389	3 813 647
5121 Excises	166 050	816 160	1 299 844	1 561 205	2 224 223	2 412 773	2 568 863	2 682 659	2 796 033	2 862 327
Cigarettes and tobacco	60 604	283 275	455 595	647 637	856 595	981 422	1 009 034	978 696	981 456	973 335
Gasoline and diesel	105 445	532 885	844 249	913 568	1 361 724	1 388 218	1 502 039	1 629 561	1 727 392	1 811 132
Oil stabilisation fund	0	0	0	0	0	0	0	0	0	0
Fisheries Law Extraction Rights	0	0	0	0	5 890	8 558	9 998	11 749	19 623	17 662
Additional tax on new motor vehicles	0	0	0	0	14	34 575	47 792	62 654	67 561	60 197
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	300 416	267 331	337 839	343 491	308 871	321 156	347 555	331 846
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	21 052	118 746	196 875	304 442	435 903	485 263	498 438	523 824	597 802	619 474
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



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

Million CLP	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5200 Taxes on use of goods and perform activities	44 714	251 942	445 030	652 252	996 180	1 081 893	1 180 395	1 261 702	1 517 462	1 587 157
5210 Recurrent taxes	44 714	251 942	445 030	652 252	996 180	1 081 893	1 180 395	1 261 702	1 402 110	1 459 057
Motor vehicles	24 469	93 880	155 158	218 219	365 316	397 608	434 137	482 009	539 918	590 600
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	20 245	158 062	289 872	434 033	630 864	684 285	746 258	779 693	862 192	868 457
Municipal permits	18 401	136 138	263 996	396 944	578 671	630 943	692 974	725 954	806 734	812 276
Mining patents	3 374	34 730	25 184	36 213	50 448	51 767	51 641	52 254	53 854	54 696
Other	-1 530	-12 806	692	876	1 745	1 575	1 643	1 485	1 604	1 485
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	115 352	128 100
Tax on polluting fixed sources	..	..	..	..	..	..	..	..	115 352	128 100
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>-23 356</b>	<b>-112 195</b>	<b>1 023</b>	<b>-61 117</b>	<b>50 279</b>	<b>-579 308</b>	<b>-118 021</b>	<b>-714 253</b>	<b>-447 692</b>	<b>-253 490</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	1 023	-61 117	50 279	-579 308	-118 021	-714 253	-447 692	-253 490

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

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

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

StatLink  <https://doi.org/10.1787/888934235620>

Table 5.9. **Colombia**  
Details of tax revenue / Ingresos tributarios detallados

Million COP

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>2 579 426</b>	<b>30 598 630</b>	<b>82 697 457</b>	<b>98 455 335</b>	<b>149 150 432</b>	<b>160 157 693</b>	<b>164 800 001</b>	<b>174 735 823</b>	<b>190 299 911</b>	<b>209 039 764</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>771 694</b>	<b>7 103 525</b>	<b>24 010 404</b>	<b>26 218 852</b>	<b>50 083 349</b>	<b>52 656 876</b>	<b>54 326 726</b>	<b>57 615 236</b>	<b>64 043 928</b>	<b>67 518 500</b>
1100 Of individuals	47 210	1 499 345	4 751 580	5 192 384	8 344 422	9 210 448	9 833 084	10 367 606	12 215 963	12 888 180
1110 On income and profits	47 210	1 499 345	4 751 580	5 192 384	8 344 422	9 210 448	9 833 084	10 367 606	12 215 963	12 888 180
Income tax	47 210	1 499 345	4 751 580	5 192 384	8 344 422	9 210 448	9 833 084	10 367 606	12 215 963	12 882 271
Simple tax regime	0	0	0	0	0	0	0	0	0	5 908
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	18 427 899	20 405 209	40 435 726	41 398 731	42 351 554	44 970 528	48 529 320	51 151 754
1210 On profits	359 758	5 119 828	18 427 899	20 405 209	40 435 726	41 398 731	42 351 554	44 970 528	48 529 320	51 151 754
Income tax	359 758	5 119 828	18 427 899	20 405 209	27 974 251	27 472 562	28 240 820	40 124 337	48 396 597	51 036 347
Pro Equity Income Tax - CREE	0	0	0	0	12 461 475	13 926 169	14 110 734	4 846 190	132 723	99 798
Simple tax regime	0	0	0	0	0	0	0	0	0	15 609
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	830 925	621 258	1 303 200	2 047 697	2 142 087	2 277 102	3 298 645	3 478 566
Income tax	364 726	484 352	830 925	621 258	1 303 200	2 047 697	2 142 087	2 277 102	3 298 645	3 478 566
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>203 596</b>	<b>4 989 000</b>	<b>9 694 000</b>	<b>11 478 085</b>	<b>13 715 710</b>	<b>13 585 138</b>	<b>15 443 016</b>	<b>13 351 711</b>	<b>18 192 049</b>	<b>19 875 398</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	203 596	4 989 000	9 694 000	11 478 085	13 715 710	13 585 138	15 443 016	13 351 711	18 192 049	19 875 398
2410 On a payroll basis	203 596	4 989 000	9 694 000	11 478 085	13 715 710	13 585 138	15 443 016	13 351 711	18 192 049	19 875 398
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 286 803</b>	<b>2 798 906</b>	<b>4 022 503</b>	<b>2 627 958</b>	<b>2 797 308</b>	<b>2 998 237</b>	<b>3 200 238</b>	<b>3 461 352</b>	<b>3 604 071</b>
<b>4000 Taxes on property</b>	<b>56 160</b>	<b>2 027 654</b>	<b>6 459 259</b>	<b>8 535 238</b>	<b>15 984 365</b>	<b>18 156 105</b>	<b>18 090 331</b>	<b>17 950 494</b>	<b>15 265 472</b>	<b>18 984 414</b>
4100 Recurrent taxes on immovable property	56 160	991 070	2 298 829	3 338 935	5 424 320	6 061 965	6 571 134	7 310 244	7 981 989	8 743 115
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	2 298 829	3 338 935	5 424 320	6 061 965	6 571 134	7 310 244	7 981 989	8 743 115
4200 Recurrent taxes on net wealth	0	0	1 170 908	1 970 530	4 118 075	5 352 940	4 440 142	3 868 595	467 925	923 255
4210 Individual	..	..	1 170 908	1 970 530	4 118 075	5 352 940	4 440 142	3 868 595	467 925	923 255
4220 Corporate	..	..	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	1 036 584	2 989 522	3 225 773	6 441 969	6 741 200	7 079 055	6 771 655	6 815 558	8 190 516
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	1 127 528
4510 On net wealth	..	..	..	..	..	..	..	..	..	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	1 127 528
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 388 653</b>	<b>14 180 450</b>	<b>36 766 741</b>	<b>44 411 642</b>	<b>60 969 982</b>	<b>65 716 566</b>	<b>66 962 420</b>	<b>75 381 123</b>	<b>81 408 789</b>	<b>89 767 476</b>
5100 Taxes on production, sale, transfer, etc	1 388 653	14 048 655	36 447 297	44 038 074	59 908 784	64 688 081	65 786 951	74 003 567	79 935 336	88 064 039
5110 General taxes	672 368	9 585 866	26 910 512	33 333 802	45 197 474	48 684 900	49 355 123	58 565 799	64 316 019	71 237 059
5111 Value added taxes	583 078	8 445 776	23 377 821	28 811 682	38 749 869	41 659 696	41 878 886	50 619 849	55 879 110	61 938 202
5112 Sales tax	89 290	1 140 090	3 532 691	4 522 121	6 447 605	7 025 204	7 476 238	7 945 950	8 436 909	9 298 856
Industry and commerce tax (State)	89 290	1 140 090	3 532 691	4 522 121	6 447 605	7 025 204	7 476 238	7 945 950	8 436 909	9 298 856
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	4 462 789	9 536 785	10 704 271	14 711 310	16 003 181	16 431 827	15 437 768	15 619 317	16 826 980
5121 Excises	404 699	2 718 692	5 276 999	6 052 273	10 724 586	11 412 250	12 318 641	11 616 844	12 061 132	12 993 986
Oil	141 270	833 004	1 211 511	1 418 766	2 980 883	3 297 392	3 335 157	1 352 793	1 517 546	1 585 141
Tobacco (State)	52 898	213 412	330 016	390 472	481 589	524 357	595 476	887 534	1 145 879	1 278 561
Beer (State)	85 722	471 135	1 203 838	1 432 453	2 108 721	2 305 895	2 549 949	2 572 771	2 637 674	2 611 470
Liquors (State)	124 808	520 394	834 390	929 328	1 345 827	1 253 466	1 574 864	1 907 802	1 800 605	2 147 129
Restaurant, vehicles sale and mobile telephony	0	0	0	0	1 648 467	1 684 179	1 700 069	1 948 718	2 047 419	2 207 848
Carbon	0	0	0	0	0	0	0	474 596	288 373	436 914
Plastic bags	0	0	0	0	0	0	0	6 546	28 099	37 331
Medicinal cannabis	0	0	0	0	0	0	0	10	3	145
Diesel surcharge	0	85 716	388 091	500 405	579 952	598 993	590 233	546 243	579 613	599 600
Petrol surcharge	0	595 031	1 309 154	1 380 848	1 579 147	1 747 969	1 972 893	1 919 830	2 015 922	2 089 846
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	311 586	1 744 097	4 259 786	4 651 999	3 986 724	4 590 931	4 113 187	3 820 924	3 558 185	3 832 994
Custom duties	180 989	1 744 097	4 259 786	4 651 999	3 986 724	4 590 931	4 113 187	3 820 924	3 558 185	3 832 994
Imports surcharge	130 597	0	0	0	0	0	0	0	0	0

Table 5.9. **Colombia (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million COP	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	131 795	319 444	373 568	1 061 198	1 028 485	1 175 469	1 377 556	1 473 453	1 703 437
5210 Recurrent taxes	..	131 795	319 444	373 568	1 061 198	1 028 485	1 175 469	1 377 556	1 473 453	1 703 437
5211 Paid by households: motor vehicles	..	131 795	319 444	373 568	1 061 198	1 028 485	1 175 469	1 377 556	1 473 453	1 703 437
Tax on motor vehicle ownership	..	131 795	319 444	373 568	1 061 198	1 028 485	1 175 469	1 377 556	1 473 453	1 703 437
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
<b>6000 Other taxes</b>	<b>159 323</b>	<b>1 011 197</b>	<b>2 968 147</b>	<b>3 789 014</b>	<b>5 769 069</b>	<b>7 245 701</b>	<b>6 979 271</b>	<b>7 237 021</b>	<b>7 928 320</b>	<b>9 289 906</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 011 197	2 968 147	3 789 014	5 769 069	7 245 701	6 979 271	7 237 021	7 928 320	9 289 906
Stamp tax	0	401 497	759 787	357 160	72 425	101 668	97 492	75 493	79 868	85 799
Other	78 306	79 287	86 297	126 602	260 721	318 271	357 863	403 473	461 160	533 852
Other (sub-national)	81 017	530 413	2 122 062	3 305 252	5 435 923	6 825 762	6 523 916	6 758 055	7 387 293	8 670 255

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Includes the reported consolidated revenues of the territorial entities (departments and municipalities).

Heading 1000: The income tax figures under headings 1100, 1200 and 1300 are estimated as 2019 data are only available for simple tax regime and Pro Equity Income Tax - CREE.

Heading 2000: Before 2013, social security contributions did not include all the contributions entering FOSYGA (Solidarity and Guarantee Fund). Only the portion of the contributions used to finance the subsidised regime (up to 1.5 pp of the 12.5% of the monthly wage paid by employers and employees as an obligatory health contribution) was included. The part of the contributions entering FOSYGA to finance the contributory regime was classified in the social security sector as "other incomes". From 2013 onwards, all of the health contributions entering FOSYGA are classified as social security contributions. The portion of the contributions not entering FOSYGA that is both collected and spent by the health insurers – EPS - is not part of the fiscal accounts.

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

StatLink  <https://doi.org/10.1787/888934235639>

Table 5.10. **Costa Rica**  
Details of tax revenue / Ingresos tributarios detallados

Million CRC	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>117 711</b>	<b>978 114</b>	<b>3 213 401</b>	<b>4 382 367</b>	<b>6 330 931</b>	<b>6 923 575</b>	<b>7 528 752</b>	<b>7 893 642</b>	<b>8 339 991</b>	<b>8 855 885</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>11 820</b>	<b>128 805</b>	<b>531 552</b>	<b>748 093</b>	<b>1 091 470</b>	<b>1 247 308</b>	<b>1 416 218</b>	<b>1 562 063</b>	<b>1 699 258</b>	<b>1 854 866</b>
1100 Of individuals	..	..	123 194	202 849	349 139	386 241	414 247	446 519	483 645	540 954
1110 On income and profits	..	..	123 194	202 849	349 139	386 241	414 247	446 519	483 645	535 412
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	348 826	450 312	574 137	659 951	742 011	843 879	915 284	1 058 086
1210 On profits	..	..	348 826	450 312	574 137	659 951	742 011	843 879	915 284	955 908
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	59 531	94 932	168 194	201 116	259 961	271 664	300 330	255 827
<b>2000 Social security contributions</b>	<b>33 990</b>	<b>297 069</b>	<b>885 053</b>	<b>1 450 531</b>	<b>2 114 124</b>	<b>2 305 133</b>	<b>2 539 755</b>	<b>2 640 785</b>	<b>2 859 467</b>	<b>3 026 691</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	3 447	37 313	107 398	207 206	294 486	318 652	331 124	361 161	368 865	381 940
Government contributions	3 447	37 313	107 398	207 206	294 486	318 652	331 124	361 161	368 865	381 940
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	30 543	259 756	777 654	1 243 325	1 819 638	1 986 481	2 208 631	2 279 624	2 490 602	2 644 751
Contributions by employees and non-government employers	30 543	249 182	727 844	1 139 265	1 648 831	1 785 522	1 985 151	1 971 472	2 157 256	2 274 644
Contributions for the special regimes	0	10 574	49 811	104 060	170 806	200 959	223 480	237 004	247 939	292 634
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>7 575</b>	<b>61 796</b>	<b>170 996</b>	<b>260 664</b>	<b>388 869</b>	<b>423 616</b>	<b>453 369</b>	<b>471 206</b>	<b>498 577</b>	<b>522 529</b>
Contributions by non-government employers	7 484	59 129	165 677	248 259	372 869	406 296	435 328	453 128	478 523	501 734
Contributions by government employers	91	2 666	5 320	12 405	16 000	17 321	18 041	18 078	20 054	20 795
<b>4000 Taxes on property</b>	<b>1 566</b>	<b>8 396</b>	<b>42 658</b>	<b>63 706</b>	<b>114 313</b>	<b>123 261</b>	<b>134 332</b>	<b>145 955</b>	<b>149 310</b>	<b>167 952</b>
4100 Recurrent taxes on immovable property	1 200	5 390	23 293	48 963	81 613	90 003	97 869	107 156	113 586	125 398
Land tax	0	0	0	0	0	0	0	0	0	0
Additional land tax	0	0	0	0	0	0	0	0	0	0
Tax on sumptuary constructions	0	0	0	0	0	0	0	0	0	0
Immovable property tax	0	0	0	3 527	4 013	4 076	4 098	4 255	4 468	4 699
Municipal immovable property tax	1 200	5 390	23 293	45 436	77 600	85 927	93 771	102 901	109 119	120 698
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	19 366	14 743	32 700	33 258	36 462	38 799	35 724	42 554
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
<b>5000 Taxes on goods and services</b>	<b>53 509</b>	<b>456 851</b>	<b>1 505 510</b>	<b>1 766 914</b>	<b>2 468 087</b>	<b>2 661 902</b>	<b>2 794 229</b>	<b>2 875 333</b>	<b>2 918 471</b>	<b>3 081 941</b>
5100 Taxes on production, sale, transfer, etc	49 867	425 713	1 406 100	1 600 302	2 222 962	2 388 900	2 508 186	2 575 411	2 608 864	2 756 759
5110 General taxes	21 326	222 775	797 850	920 298	1 306 110	1 368 601	1 420 938	1 466 986	1 513 677	1 662 503
5111 Value added taxes	21 326	222 775	797 850	920 298	1 266 798	1 336 075	1 414 358	1 453 348	1 487 620	1 634 986
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	39 313	32 526	6 580	13 638	26 057	27 517
5120 Taxes on specific goods and services	28 541	202 939	608 250	680 004	916 851	1 020 299	1 087 248	1 108 425	1 095 187	1 094 256
5121 Excises	11 096	157 204	447 168	523 617	706 016	798 412	846 864	870 225	858 424	864 985
Fuels and energy	0	0	250 577	320 638	404 901	457 827	472 644	510 260	517 666	552 017
Alcohol beverages	0	8 229	23 802	28 035	36 293	43 095	43 400	43 176	45 610	43 849
Non alcoholic beverages	0	0	18 263	26 566	34 874	36 353	39 764	39 781	40 182	41 247
Soaps	0	0	883	1 317	1 493	2 562	2 912	2 332	2 712	3 020
Cement	0	0	0	227	340	304	267	311	289	216
Tobacco	0	0	0	0	32 277	33 681	32 560	30 590	30 766	27 185
Abolished specific taxes on production and consumption	0	0	0	0	0	0	0	0	0	0
Other specific taxes on consumption	11 096	148 975	153 643	146 834	195 838	224 590	255 317	243 775	221 200	197 452
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 5.10. **Costa Rica (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million CRC	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5123 Customs and import duties	15 052	40 485	134 576	126 134	169 120	174 568	185 544	179 188	175 368	164 224
Import duties	13 977	32 336	107 565	103 851	142 226	148 666	158 559	152 756	149 017	140 919
Custom duties	1 075	8 149	27 011	22 284	26 894	25 902	26 986	26 432	26 351	23 305
Import duties on animals	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	2 113	2 238	2 432	3 973	4 853	4 468	5 073	5 638	5 468	5 412
Export duties	2 113	2 088	2 260	3 816	3 067	2 701	3 250	3 673	3 594	3 502
Export duties Law 133	0	0	0	0	0	0	0	0	0	0
Export duties Law 5519	0	0	0	0	0	0	0	0	0	0
Tax on banana exports	0	150	172	157	176	156	184	199	193	184
Export duties on ground transportation	0	0	0	0	1 610	1 611	1 638	1 766	1 682	1 726
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	2 929	23 242	24 767	34 081	38 687	44 934	48 290	50 554	54 556
Casinos and gambling	0	225	442	445	940	1 455	1 609	891	1 060	1 241
Port cargo movements	0	6	0	0	0	0	0	0	0	0
Overseas departure tax	0	0	22 799	24 322	33 141	37 232	43 325	47 399	49 494	53 315
10% on public shows	0	0	0	0	0	0	0	0	0	0
Pro-national airport's stamp tax	0	0	0	0	0	0	0	0	0	0
Stamp tax on the use of borders and ports	280	2 697	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	83	832	1 513	2 782	3 093	3 512	3 695	3 785	3 841
5128 Other taxes	0	0	0	0	0	1 071	1 320	1 389	1 589	1 238
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	99 410	166 612	245 125	273 003	286 044	299 922	309 607	325 182
5210 Recurrent taxes	3 642	31 138	99 410	166 612	245 125	273 003	286 044	299 922	309 607	325 182
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	1 425	15 374	52 511	94 102	130 000	145 894	156 517	164 034	171 523	181 198
Property tax on vehicles, aircraft and boats	1 425	15 374	52 511	94 102	130 000	145 894	156 517	164 034	171 523	181 198
5213 Paid in respect of other goods	2 217	15 763	46 899	72 510	115 125	127 109	129 527	135 888	138 084	143 984
Local taxes	1 262	11 898	43 874	68 808	110 120	122 248	124 862	130 639	132 514	137 979
Hunting and fishing licences	0	0	0	0	0	0	0	0	0	0
Spirits licence	0	0	0	0	0	0	0	0	0	0
Revenue stamps	955	3 866	3 025	3 702	5 005	4 861	4 664	5 249	5 571	6 004
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
<b>6000 Other taxes</b>	<b>9 251</b>	<b>25 198</b>	<b>77 632</b>	<b>92 460</b>	<b>154 069</b>	<b>162 355</b>	<b>190 850</b>	<b>198 300</b>	<b>214 908</b>	<b>201 906</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	9 251	25 198	77 632	92 460	154 069	162 355	190 850	198 300	214 908	201 906
Transfers of vehicles, aircraft and boats	497	2 530	9 937	12 311	19 099	20 999	23 022	21 872	22 265	23 223
Tax revenue from decentralised units	2 764	15 048	22 257	29 969	46 591	49 334	67 584	68 127	63 329	67 968
Other taxes	5 990	7 620	45 438	50 180	88 379	92 022	100 243	108 181	129 268	110 654

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

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 2000.

Heading 5123: Revenues from import duties on animals have been added in this edition.

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

Heading 6200: The figures include the tax revenue of decentralised bodies (other than social security contributions). The tax revenue of decentralised bodies is classified under central government. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be separate from the central government.

In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax.

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

StatLink  <https://doi.org/10.1787/888934235658>

Table 5.11. **Cuba**  
Details of tax revenue / Ingresos tributarios detallados

Million CUP	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>6 265</b>	<b>11 367</b>	<b>25 787</b>	<b>23 949</b>	<b>29 940</b>	<b>33 182</b>	<b>37 597</b>	<b>41 021</b>	<b>42 307</b>	<b>43 504</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>14</b>	<b>1 826</b>	<b>3 403</b>	<b>3 603</b>	<b>5 995</b>	<b>6 676</b>	<b>8 018</b>	<b>9 931</b>	<b>11 094</b>	<b>12 257</b>
1100 Of individuals	14	291	404	554	1 308	1 848	2 343	3 279	4 002	4 762
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	1 535	2 999	3 049	4 687	4 828	5 675	6 651	7 092	7 495
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>691</b>	<b>1 181</b>	<b>2 412</b>	<b>2 974</b>	<b>3 622</b>	<b>4 322</b>	<b>4 710</b>	<b>5 108</b>	<b>5 206</b>	<b>5 727</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	691	1 181	2 412	2 974	3 622	4 322	4 710	5 108	5 206	5 727
2410 On a payroll basis	691	1 181	2 412	2 974	3 622	4 322	4 710	5 108	5 206	5 727
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>970</b>	<b>3 417</b>	<b>4 414</b>	<b>2 939</b>	<b>2 753</b>	<b>2 411</b>	<b>1 385</b>	<b>1 273</b>	<b>1 415</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>5 443</b>	<b>6 732</b>	<b>15 875</b>	<b>12 283</b>	<b>15 912</b>	<b>17 742</b>	<b>20 309</b>	<b>22 055</b>	<b>21 969</b>	<b>20 995</b>
5100 Taxes on production, sale, transfer, etc	5 443	6 732	15 875	12 283	15 912	17 742	20 309	22 055	21 969	20 995
5110 General taxes	5 017	6 131	14 464	10 525	14 171	15 611	17 690	17 961	17 623	16 619
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	5 017	6 131	14 464	10 525	14 171	15 611	17 690	17 961	17 623	16 619
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	426	602	1 412	1 758	1 740	2 131	2 618	4 094	4 346	4 376
5121 Excises	..	..	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	..	..	..	..	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	..	..	..	..	..	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>117</b>	<b>657</b>	<b>681</b>	<b>675</b>	<b>1 472</b>	<b>1 690</b>	<b>2 149</b>	<b>2 543</b>	<b>2 766</b>	<b>3 110</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

**Table 5.11. Cuba (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.


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

Central and local government tax revenues are only available between 2002 and 2012.

There are minor discrepancies between national tax revenue data and the sum of central and local tax revenues mainly due to rounding.

Heading 5112: Taxes on circulation and sales (Impuesto de circulación y sobre Ventas) are larger for national data than the combined central and local data by approximately CUP 538.8 million in 2012.

Source: Ministerio de Finanzas y Precios de la República de Cuba (Ministry of Finance and Prices of the Republic of Cuba); Oficina Nacional de Estadísticas de Cuba (National Statistics Office of Cuba).

StatLink  <https://doi.org/10.1787/888934235677>

**Table 5.12. Dominican Republic / República Dominicana**  
Details of tax revenue / Ingresos tributarios detallados

Million DOP

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>6 424</b>	<b>48 310</b>	<b>218 887</b>	<b>245 327</b>	<b>395 248</b>	<b>416 611</b>	<b>455 827</b>	<b>503 494</b>	<b>560 962</b>	<b>617 802</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 670</b>	<b>10 782</b>	<b>55 232</b>	<b>53 643</b>	<b>125 098</b>	<b>119 819</b>	<b>135 700</b>	<b>155 024</b>	<b>170 561</b>	<b>194 281</b>
1100 Of individuals	..	4 088	14 665	17 088	31 525	35 549	40 193	43 553	51 425	59 448
1110 On income and profits	..	4 070	14 577	16 901	31 119	35 187	39 775	43 097	51 031	58 842
1120 On capital gains	..	18	87	187	406	361	418	456	394	606
1200 Corporate	..	4 679	29 203	21 475	72 865	61 695	69 362	83 047	83 778	91 545
1210 On profits	..	4 605	29 063	21 325	72 628	61 455	69 079	82 785	83 521	91 291
1220 On capital gains of corporates	..	74	140	151	238	240	283	262	257	254
Casinos	..	59	140	151	173	184	228	237	228	225
Racetracks	..	15	0	0	0	0	0	0	0	0
Phone gaming	..	0	0	0	64	56	55	25	30	28
1300 Unallocable between 1100 and 1200	1 670	2 015	11 365	15 080	20 708	22 576	26 144	28 425	35 358	43 289
<b>2000 Social security contributions</b>	<b>53</b>	<b>490</b>	<b>860</b>	<b>1 845</b>	<b>1 515</b>	<b>1 483</b>	<b>1 550</b>	<b>2 635</b>	<b>2 514</b>	<b>2 553</b>
2100 Employees	..	..	775	1 720	1 355	1 321	1 392	1 535	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	85	125	160	163	158	1 099	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	0	0	0	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	53	490	0	0	0	0	0	0	2 514	2 553
2410 On a payroll basis	53	490	..	..	..	..	..	..	2 514	2 553
2420 On an income tax basis	0	0	..	..	..	..	..	..	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>927</b>	<b>1 385</b>	<b>2 091</b>	<b>2 366</b>	<b>2 636</b>	<b>2 912</b>	<b>3 282</b>	<b>3 502</b>
<b>4000 Taxes on property</b>	<b>74</b>	<b>689</b>	<b>9 996</b>	<b>13 315</b>	<b>18 183</b>	<b>19 044</b>	<b>20 717</b>	<b>22 942</b>	<b>25 716</b>	<b>29 564</b>
4100 Recurrent taxes on immovable property	9	115	594	555	1 579	1 755	1 871	2 166	2 527	2 904
4110 Households	9	115	594	555	1 579	1 755	1 871	2 166	2 527	2 904
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	1 281	2 449	3 458	3 445	3 544	4 113	4 609	5 155
Tax on assets	..	..	1 281	2 449	3 454	3 445	3 544	4 113	4 609	5 155
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	4	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	143	231	325	418	388	455	526	715
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	7 375	8 658	11 394	12 067	13 265	13 995	15 675	17 594
Tax on checks	0	0	3 833	4 262	5 620	5 951	6 591	7 117	8 139	8 646
Real estate operations	22	217	3 291	3 864	4 876	5 169	5 668	5 802	6 320	7 526
Tax on the transfer of immovable property	18	160	252	533	898	947	1 005	1 076	1 215	1 422
4500 Non-recurrent taxes	3	32	270	488	677	591	681	711	553	931
4510 On net wealth	3	32	270	488	677	591	681	711	553	931
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	11	70	333	934	751	769	969	1 503	1 827	2 266
<b>5000 Taxes on goods and services</b>	<b>4 467</b>	<b>35 853</b>	<b>150 325</b>	<b>175 139</b>	<b>248 361</b>	<b>273 898</b>	<b>295 223</b>	<b>319 980</b>	<b>358 888</b>	<b>387 900</b>
5100 Taxes on production, sale, transfer, etc	4 398	35 135	143 884	168 641	239 526	263 435	282 288	306 680	344 706	370 718
5110 General taxes	970	9 912	66 613	81 226	130 447	147 039	159 212	169 629	194 725	214 324
5111 Value added taxes	970	9 912	66 613	81 226	130 447	147 039	159 212	169 629	194 725	214 324
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	3 429	25 224	77 271	87 415	109 080	116 396	123 076	137 051	149 981	156 394
5121 Excises	495	6 614	47 888	56 024	72 399	74 586	78 105	89 681	97 278	102 087
Alcoholic beverages	251	2 451	13 101	15 054	19 779	22 371	23 617	25 694	28 882	30 610
Tobacco products	102	469	3 284	4 529	4 382	4 532	4 117	5 120	4 355	3 923
Petroleum products	89	3 143	29 985	34 598	44 335	43 315	45 698	53 075	57 053	60 828
Other excises	52	551	1 518	1 843	3 904	4 367	4 674	5 792	6 988	6 725
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 548	13 459	19 337	19 455	21 315	25 212	27 286	28 703	32 096	32 478
Import duties	615	13 456	19 336	19 455	21 238	24 378	26 397	27 276	30 931	32 478
Others	933	3	1	0	76	834	889	1 426	1 165	0
5124 Taxes on exports	6	4	83	146	12	8	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0



Table 5.12. **Dominican Republic / República Dominicana (cont.)**  
 Details of tax revenue / Ingresos tributarios detallados

Million DOP	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5126 Taxes on specific services	344	1 590	9 211	11 411	14 956	16 245	17 361	18 287	20 173	21 318
Telecommunications	85	0	3 867	4 886	6 129	6 375	6 607	6 781	7 146	7 313
Insurance premiums	33	584	2 211	3 088	3 965	4 301	4 828	5 236	5 976	6 782
Departure tax	204	809	3 131	3 428	4 839	5 535	5 892	6 252	6 933	7 180
Hotels	22	191	0	0	0	0	0	0	0	0
Others	0	7	2	9	24	35	34	18	119	43
5127 Other taxes on internat. trade and transactions	1 037	3 556	753	379	397	346	323	380	435	511
Exchange commission	857	3 412	233	70	0	0	0	0	0	0
Consular fees	77	32	342	132	142	137	149	153	153	156
Others	103	112	178	176	256	209	174	227	281	355
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	6 441	6 498	8 835	10 463	12 935	13 300	14 182	17 183
5210 Recurrent taxes	69	718	2 301	2 265	2 736	2 958	3 365	3 553	3 804	4 906
5211 Paid by households: motor vehicles	45	268	1 391	1 277	1 289	1 558	1 932	2 081	2 310	3 407
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	910	988	1 447	1 400	1 433	1 472	1 494	1 499
Licences to carry firearms	17	237	316	296	200	171	190	176	192	182
Licences to operate gambling houses	0	114	217	211	1 221	1 208	1 210	1 250	1 262	1 268
Licences to operate slot machines	4	60	371	458	0	0	0	0	0	0
Others	4	39	7	24	26	21	34	46	41	49
5220 Non-recurrent taxes	0	0	4 140	4 234	6 099	7 505	9 570	9 747	10 378	12 277
Vehicle property registration	..	..	4 140	4 234	5 683	6 990	8 903	9 072	9 667	11 442
Ecological taxes	..	..	0	0	416	515	667	675	711	835
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>159</b>	<b>495</b>	<b>1 546</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
6100 Paid solely by business	0	0	0	..	0	0	0	0	0	0
6200 Other	159	495	1 546	..	1	1	1	1	1	2

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

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

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

Heading 3000: This heading includes the mandatory non-pensions contributions to the Instituto de Formacion Tecnico Profesional (INFOTEP).

The tax revenue is classified under the central government. In Dominican Republic this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

Heading 5211: In ECLAC data, the vehicle transfer tax is classified as a property tax (4000).

Source: Ministerio de Hacienda (Ministry of Finance); Instituto Nacional de Formación Técnico Profesional (National Institute for Technical and Vocational Training).

StatLink  <https://doi.org/10.1787/888934235696>

Table 5.13. **Ecuador**  
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>1 078</b>	<b>2 125</b>	<b>7 698</b>	<b>11 133</b>	<b>19 577</b>	<b>21 146</b>	<b>19 883</b>	<b>20 745</b>	<b>22 238</b>	<b>21 608</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>139</b>	<b>268</b>	<b>1 743</b>	<b>2 363</b>	<b>4 219</b>	<b>4 780</b>	<b>4 386</b>	<b>4 134</b>	<b>5 238</b>	<b>4 670</b>
1100 Of individuals	..	10	39	80	177	192	224	180	193	197
1110 On income and profits	..	10	39	80	177	192	224	180	193	197
Personal income tax	..	10	39	80	177	192	164	176	193	197
Solidarity contribution on remuneration	..	0	0	0	0	0	60	5	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	..	..
1200 Corporate	..	53	424	485	1 121	1 575	1 377	1 074	1 894	1 308
1210 On profits	..	53	424	485	1 121	1 575	1 377	1 074	1 894	1 308
Corporate income tax	..	53	424	474	1 045	1 507	943	991	1 808	1 232
Income tax on oil companies and others	..	0	0	11	77	68	79	63	81	75
Solidarity contribution on profits	..	0	0	0	0	0	355	19	4	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	139	206	1 279	1 798	2 920	3 013	2 784	2 880	3 151	3 165
Withholding tax	0	190	1 047	1 560	2 584	2 702	2 411	2 578	2 858	2 847
Income tax advances	0	14	227	298	381	335	335	343	353	394
Income tax refunds	0	0	0	-75	-113	-99	-32	-112	-132	-151
Other income taxes (local)	1	2	5	15	69	75	71	71	73	75
<b>2000 Social security contributions</b>	<b>243</b>	<b>228</b>	<b>1 792</b>	<b>2 541</b>	<b>4 718</b>	<b>5 057</b>	<b>4 741</b>	<b>5 415</b>	<b>5 541</b>	<b>5 863</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	243	228	1 792	2 541	4 718	5 057	4 741	5 415	5 541	5 863
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>16</b>	<b>17</b>	<b>91</b>	<b>159</b>	<b>261</b>	<b>303</b>	<b>639</b>	<b>347</b>	<b>375</b>	<b>343</b>
4100 Recurrent taxes on immovable property	13	8	48	68	124	134	142	162	135	121
Rural land tax	0	0	0	3	10	9	8	7	2	0
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	13	8	48	66	113	125	134	155	133	121
Tax on urban properties	12	7	40	55	96	106	113	129	133	121
Tax on rural properties	1	1	8	10	17	19	21	26	0	0
4200 Recurrent taxes on net wealth	0	0	0	35	44	49	47	35	30	35
4210 Individual	..	..	..	0	0	0	0	0	0	0
4220 Corporate	..	..	..	35	44	49	47	35	30	35
Tax on foreign assets	..	..	..	35	44	49	47	35	30	35
4300 Estate, inheritance and gift taxes	0	0	3	5	11	29	15	26	27	24
4310 Estate and inheritance taxes	..	..	3	5	11	29	15	26	27	24
4320 Gift taxes	..	..	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	343	19	7	0
4510 On net wealth	..	..	..	..	..	..	343	19	7	..
Solidarity contribution on equity	..	..	..	..	..	..	202	16	6	..
Solidarity contribution on foreign assets	..	..	..	..	..	..	141	3	1	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	0	0	0	..
4600 Other recurrent taxes on property	3	9	40	50	83	91	92	106	176	164
<b>5000 Taxes on goods and services</b>	<b>679</b>	<b>1 609</b>	<b>4 072</b>	<b>6 066</b>	<b>10 378</b>	<b>10 996</b>	<b>10 098</b>	<b>10 830</b>	<b>11 061</b>	<b>10 710</b>
5100 Taxes on production, sale, transfer, etc	671	1 580	3 958	5 863	9 905	10 503	9 639	10 371	10 605	10 247
5110 General taxes	306	928	2 819	3 801	6 454	6 431	6 116	6 718	6 705	6 618
5111 Value added taxes	302	923	2 787	3 759	6 376	6 352	6 042	6 643	6 633	6 539
VAT (internal operations)	..	557	1 518	2 506	4 513	4 778	4 375	4 672	4 789	4 885
VAT (imports)	..	381	1 486	1 668	2 035	1 722	1 329	1 646	1 947	1 800
2% contribution on VAT	..	0	0	0	0	0	402	412	4	0
VAT refunds	..	-14	-218	-416	-172	-148	-65	-87	-107	-146
Other VATs (local)	..	0	0	0	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	4	5	32	41	78	79	74	75	72	79
5120 Taxes on specific goods and services	365	652	1 139	2 062	3 451	4 072	3 524	3 653	3 900	3 629

Table 5.13. **Ecuador** (cont.)  
Details of tax revenue / Ingresos tributarios detallados

Million USD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5121 Excises	90	89	269	508	783	806	769	919	955	885
Beer	..	29	81	119	166	188	194	237	239	246
Cigarettes	..	30	74	117	178	195	158	126	112	103
Fizzy drinks	..	9	16	40	53	59	109	103	94	93
Vehicles	..	6	11	55	106	98	50	67	63	42
Alcohol and alcoholic products	..	4	11	23	45	44	35	38	43	40
Non-returnable plastic bottles	..	0	0	0	22	22	28	31	35	36
Telephone	..	0	0	0	0	0	24	37	32	29
Water heaters	..	0	0	0	0	3	14	32	26	2
Perfumes	..	0	0	17	19	44	23	24	25	21
Non-alcoholic drinks	..	0	0	0	0	0	8	11	11	11
Other excises (internal operations)	..	0	0	0	5	13	2	4	5	5
Excises on imports	..	10	76	138	188	142	124	209	271	257
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	227	217	679	1 153	1 357	2 026	1 633	1 468	1 561	1 418
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	26	343	192	30	52	146	157	169	178	186
Contribution to comprehensive cancer care	0	0	0	0	0	81	90	97	104	116
Prepaid television services	0	0	0	14	40	54	56	60	64	60
Club membership fees	0	0	0	0	0	1	1	1	1	1
Casino services	0	0	0	8	0	0	0	0	0	0
Telecommunications	0	0	188	0	3	0	0	0	0	0
Capital circulation tax	0	322	0	0	0	0	0	0	0	0
Departure tax	7	16	0	0	0	0	0	0	0	0
Tax on credit operations	18	2	0	1	0	0	0	0	0	0
Other service taxes (local)	1	2	4	7	8	10	9	10	9	9
5127 Other taxes on internat. trade and transactions	22	4	0	371	1 260	1 094	965	1 098	1 206	1 140
Foreign Currency Exit Tax (ISD)	0	0	..	371	1 260	1 094	965	1 098	1 206	1 140
Tax on purchase of foreign currency	22	4	..	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	8	29	114	203	472	493	459	460	456	464
5210 Recurrent taxes	5	28	114	203	460	473	441	441	456	464
5211 Paid by households: motor vehicles	5	23	85	168	363	358	328	323	334	345
Motor vehicle tax	5	23	85	168	248	245	216	212	215	223
Environmental tax on vehicle pollution	0	0	0	0	115	113	112	111	119	122
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	5	29	35	97	115	113	118	122	118
5220 Non-recurrent taxes	2	1	0	0	12	20	18	18	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>10</b>	<b>18</b>	<b>19</b>	<b>23</b>	<b>22</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	2	1	4	1	10	18	19	23	22
Simplified taxation system of Ecuador (RISE)	0	0	0	6	20	20	19	22	23	22
Other tax refunds	0	0	0	-2	-18	-10	-1	-3	-2	-2
Other taxes (local)	2	2	1	1	0	0	0	0	2	2

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Central tax revenues mainly come from Servicio de Rentas Internas while some are from the Central Bank.

Local tax revenues in 2018 have been updated with data from the Inter-American Centre of Tax Administrations (CIAT). Local tax revenues in 2019 are estimated as data are not available.

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

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

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

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

Source: Servicio de Rentas Internas (Internal Revenue Service); Banco Central del Ecuador (Central Bank of Ecuador), Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

StatLink  <https://doi.org/10.1787/888934235715>

Table 5.14. **El Salvador**  
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>543</b>	<b>1 669</b>	<b>3 192</b>	<b>3 447</b>	<b>4 478</b>	<b>4 659</b>	<b>4 963</b>	<b>5 230</b>	<b>5 539</b>	<b>5 629</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>95</b>	<b>429</b>	<b>933</b>	<b>996</b>	<b>1 521</b>	<b>1 545</b>	<b>1 659</b>	<b>1 733</b>	<b>1 819</b>	<b>1 885</b>
1100 Of individuals	..	..	395	590	686	774	732	759	795	836
1110 On income and profits	..	..	395	590	686	774	732	759	795	836
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	573	420	693	622	763	804	845	848
1210 On profits	..	..	573	420	693	622	763	804	845	848
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-35	-14	142	148	164	170	180	201
Withholding income tax	..	..	0	41	170	178	195	209	220	249
Income tax refunds	..	..	-35	-55	-28	-30	-31	-39	-40	-48
<b>2000 Social security contributions</b>	<b>104</b>	<b>325</b>	<b>391</b>	<b>470</b>	<b>571</b>	<b>608</b>	<b>655</b>	<b>684</b>	<b>705</b>	<b>722</b>
2100 Employees	..	75	137	165	200	214	228	239	246	251
2110 On a payroll basis	..	75	137	165	200	214	228	239	246	251
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	254	306	370	393	427	444	459	471
2210 On a payroll basis	..	176	254	306	370	393	427	444	459	471
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	13	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	13	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	104	62	0	0	0	0	0	0	0	0
2410 On a payroll basis	104	62	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	0	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>21</b>	<b>27</b>	<b>30</b>	<b>33</b>	<b>36</b>	<b>37</b>	<b>38</b>
<b>4000 Taxes on property</b>	<b>26</b>	<b>12</b>	<b>24</b>	<b>19</b>	<b>51</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>119</b>	<b>44</b>
4100 Recurrent taxes on immovable property	0	0	3	3	5	5	5	5	6	7
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	21	16	46	107	107	107	113	37
Property transfers	10	12	21	16	24	20	23	23	24	29
Checks and electronic transfers of funds	0	0	0	0	15	55	54	53	56	5
Withholding for liquidity control	0	0	0	0	7	31	31	32	34	3
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
<b>5000 Taxes on goods and services</b>	<b>259</b>	<b>903</b>	<b>1 775</b>	<b>1 878</b>	<b>2 217</b>	<b>2 278</b>	<b>2 413</b>	<b>2 578</b>	<b>2 763</b>	<b>2 850</b>
5100 Taxes on production, sale, transfer, etc	259	903	1 770	1 863	2 193	2 254	2 386	2 550	2 732	2 821
5110 General taxes	133	714	1 389	1 433	1 720	1 764	1 813	1 903	2 054	2 109
5111 Value added taxes	0	714	1 389	1 433	1 720	1 764	1 813	1 903	2 054	2 109
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	133	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	127	189	381	431	473	490	573	647	678	712
5121 Excises	65	49	169	224	261	285	355	423	437	466
Alcoholic beverages	..	..	15	22	22	22	23	24	24	25
Cigarettes	..	..	27	38	34	29	28	27	24	24
Soft drinks	..	..	25	31	43	48	49	49	49	52
Beer	..	..	30	29	49	55	61	65	73	82
Weapons, ammunition and explosives	..	..	1	1	1	1	1	1	1	1
Ad-valorem on fuels	..	..	0	0	0	7	9	8	7	8
Special contribution- Sugar	..	..	1	1	1	1	1	1	1	1
Special contribution- Public transportation	..	..	0	35	37	40	43	45	47	48
Special contribution- FOVIAL	..	..	70	69	74	80	86	89	93	96
Special contribution- Public security	..	..	0	0	0	2	56	116	118	129
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	204	151	181	194	206	211	227	232
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	8	56	31	11	12	13	14	13
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 5.14. **El Salvador (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million USD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	5	15	24	24	26	27	31	29
5210 Recurrent taxes	..	..	5	7	13	12	12	14	16	13
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	5	7	13	12	12	14	16	13
5220 Non-recurrent taxes	..	..	0	7	11	12	14	14	15	16
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>58</b>	<b>0</b>	<b>49</b>	<b>63</b>	<b>91</b>	<b>86</b>	<b>91</b>	<b>88</b>	<b>96</b>	<b>89</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	58	0	49	63	91	86	91	88	96	89

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Heading 1000: Disaggregated individual and corporate income taxes are not available before 2002.

Heading 2000: The figures include social security contributions paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSFA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude payments to privately managed pension funds (AFPs) and may include small amount of voluntary contributions which are undistinguishable from the public social security contribution data. Data since 2004 have been updated with more detailed information from the Department of Financial Analysis and Statistics in this edition.

Heading 3000: Vocational training contributions to the Instituto Salvadoreño de Formación Profesional (INSAFORP) have been added in this edition. The tax revenue is classified under the central government. In El Salvador this revenue is classified under a separate unit considered to be different to the central government.

Source: Dirección General de Tesorería en Ministerio de Hacienda (General Treasury Directorate in Ministry of Finance); Dirección General de Contabilidad Gubernamental en Ministerio de Hacienda (General Directorate of Government Accounting in Ministry of Finance); Departamento de Análisis Financiero y Estadística en Ministerio de Hacienda (Department of Financial Analysis and Statistics in Ministry of Finance); Instituto Salvadoreño del Seguro Social (Salvadoran Social Security Institute); Centro Interamericano de Administraciones Tributarias (Inter-American Center of Tax Administrations)

StatLink  <https://doi.org/10.1787/888934235734>

Table 5.15. **Guatemala**  
Details of tax revenue / Ingresos tributarios detallados

Million GTQ	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>2 569</b>	<b>16 531</b>	<b>36 702</b>	<b>41 537</b>	<b>59 170</b>	<b>60 817</b>	<b>66 401</b>	<b>69 691</b>	<b>72 505</b>	<b>77 121</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>507</b>	<b>3 295</b>	<b>8 654</b>	<b>10 319</b>	<b>17 752</b>	<b>17 534</b>	<b>20 572</b>	<b>20 693</b>	<b>20 893</b>	<b>21 930</b>
1100 Of individuals	25	143	877	1 225	1 784	1 826	2 082	2 468	2 603	2 813
1110 On income and profits	25	143	877	1 225	1 784	1 826	2 082	2 468	2 603	2 813
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	3 149	5 729	6 520	12 426	11 801	14 418	13 846	13 633	14 287
1210 On profits	482	3 149	5 729	6 520	12 426	11 801	14 418	13 846	13 633	14 287
Corporate income tax	482	1 858	5 720	6 518	12 423	11 801	14 417	13 839	13 633	14 285
Commercial and agricultural enterprises	0	1 291	9	2	3	0	1	6	0	2
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2	2 048	2 574	3 543	3 907	4 072	4 380	4 656	4 829
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	2 047	44	9	1	1	28	10	63
Solidarity tax	..	0	0	2 530	3 533	3 906	4 070	4 352	4 646	4 766
Extraordinary and temporary solidarity tax	..	2	1	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>436</b>	<b>2 569</b>	<b>5 069</b>	<b>6 312</b>	<b>9 263</b>	<b>9 778</b>	<b>10 974</b>	<b>11 523</b>	<b>12 102</b>	<b>12 957</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	436	2 569	5 069	6 312	9 263	9 778	10 974	11 523	12 102	12 957
2410 On a payroll basis	436	2 569	5 069	6 312	9 263	9 778	10 974	11 523	12 102	12 957
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>381</b>	<b>447</b>	<b>673</b>	<b>736</b>	<b>792</b>	<b>862</b>	<b>903</b>	<b>933</b>
Contributions to INTECAP	..	..	199	233	351	384	414	449	469	484
Contributions to IRTA	..	..	183	214	322	352	379	413	434	449
<b>4000 Taxes on property</b>	<b>149</b>	<b>347</b>	<b>832</b>	<b>1 202</b>	<b>1 035</b>	<b>1 050</b>	<b>957</b>	<b>1 247</b>	<b>1 354</b>	<b>1 177</b>
4100 Recurrent taxes on immovable property	0	153	426	621	661	693	565	710	865	685
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	426	621	661	693	565	710	865	685
Property tax	..	6	1	1	1	1	1	1	2	2
Property tax (municipal)	..	147	426	620	660	692	564	709	863	683
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	149	194	406	581	373	357	393	537	489	492
Stamp duty	104	182	392	572	359	336	370	508	463	451
Tax on property transfer	45	12	14	10	14	20	23	29	26	40
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
<b>5000 Taxes on goods and services</b>	<b>1 477</b>	<b>10 317</b>	<b>21 764</b>	<b>23 255</b>	<b>30 447</b>	<b>31 719</b>	<b>33 105</b>	<b>35 365</b>	<b>37 253</b>	<b>40 124</b>
5100 Taxes on production, sale, transfer, etc	1 449	10 131	21 411	22 750	29 128	30 088	31 356	33 586	35 420	38 216
5110 General taxes	762	6 259	15 382	16 980	23 153	23 271	24 215	26 187	27 733	29 920
5111 Value added taxes	762	6 259	15 382	16 980	23 153	23 271	24 215	26 187	27 733	29 920
VAT domestic	361	2 903	6 647	7 995	11 325	12 023	13 308	14 380	14 573	15 897
VAT imports	401	4 189	10 532	11 127	14 094	13 630	13 361	14 148	15 560	16 331
Tax credit refunds	0	-834	-1 797	-2 142	-2 267	-2 381	-2 455	-2 342	-2 401	-2 307
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	687	3 872	6 029	5 770	5 975	6 816	7 140	7 400	7 687	8 296
5121 Excises	181	1 797	2 946	3 101	3 579	4 289	4 422	4 518	4 668	5 107
Tobacco and derivatives	76	205	355	347	404	369	365	348	337	363
Beer	0	97	144	159	243	293	306	314	322	365
Alcoholic beverages	0	77	87	97	86	88	90	96	103	109
Soft drinks	0	15	195	220	300	328	348	348	365	396
Other beverages	0	12	1	2	0	0	1	0	0	0
Cement	0	0	117	99	100	312	117	114	123	131
Oil and derivatives	105	1 389	2 047	2 179	2 445	2 899	3 195	3 296	3 417	3 743

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

Million GTQ	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	506	1 806	2 654	2 368	2 044	2 157	2 323	2 455	2 576	2 712
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	269	429	301	352	370	396	427	443	477
Departure tax	..	135	229	224	252	263	280	300	312	338
INGUATE	..	40	78	73	96	104	110	120	125	132
Transportation and communications	..	94	122	3	4	4	5	7	6	7
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	353	505	1 320	1 631	1 750	1 779	1 834	1 908
5210 Recurrent taxes	28	186	353	505	1 320	1 631	1 750	1 779	1 834	1 908
5211 Paid by households: motor vehicles	0	0	0	0	747	914	967	953	953	999
5212 Paid by others: motor vehicles	28	186	353	505	572	717	782	826	881	909
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
<b>6000 Other taxes</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	4	1	1	0	0	0	0	0	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Local government tax revenues include revenues from the municipal property tax (IUSI).

Heading 1000: Personal and corporate income taxes also include taxes on income from financial products.

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

Heading 3000: Contributions to INTECAP and contributions to IRTRA have been added and classified as payroll taxes in this edition. The tax revenues are classified under the central government. In Guatemala these revenues are classified under a separate unit considered to be different to the central government.

Heading 4400: Before 2000, tax on property transfer under heading 4400 also includes other central government property tax under heading 4120 as they cannot be distinguished.

Heading 5121: Other beverages contain all alcoholic and non-alcoholic beverages before 2000.

Source: Superintendencia de Administración Tributaria (Superintendency of Tax Administration); Ministerio de Finanzas Públicas (Ministry of Public Finance); Contraloría General de Cuentas (General Comptroller's Office).

StatLink  <https://doi.org/10.1787/888934235753>

Table 5.16. **Guyana**  
Details of tax revenue / Ingresos tributarios detallados

Million GYD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>5 232</b>	<b>42 750</b>	<b>85 991</b>	<b>111 906</b>	<b>151 382</b>	<b>159 895</b>	<b>170 305</b>	<b>191 513</b>	<b>220 421</b>	<b>250 240</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 752</b>	<b>16 179</b>	<b>29 520</b>	<b>39 561</b>	<b>51 611</b>	<b>55 011</b>	<b>61 127</b>	<b>68 088</b>	<b>78 956</b>	<b>94 504</b>
1100 Of individuals	333	7 734	12 832	17 816	21 389	23 300	26 773	26 564	32 037	35 249
1110 On income and profits	333	7 734	12 832	17 816	21 389	23 300	26 773	26 564	32 037	35 249
Personal	306	7 157	12 832	15 419	17 900	19 894	22 727	21 669	25 808	29 213
Self-employed	27	577	0	2 397	3 490	3 407	4 045	4 895	6 229	6 036
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 375	8 266	16 460	21 427	29 794	31 200	33 852	41 183	46 198	58 346
1210 On profits	1 375	8 266	16 460	21 427	29 794	31 200	33 852	41 183	46 198	58 346
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	229	317	428	511	502	341	721	908
<b>2000 Social security contributions</b>	<b>191</b>	<b>4 868</b>	<b>8 061</b>	<b>10 047</b>	<b>14 985</b>	<b>16 644</b>	<b>18 211</b>	<b>19 911</b>	<b>21 178</b>	<b>23 728</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	191	4 868	8 061	10 047	14 985	16 644	18 211	19 911	21 178	23 728
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>53</b>	<b>701</b>	<b>962</b>	<b>2 068</b>	<b>3 062</b>	<b>3 676</b>	<b>3 572</b>	<b>4 027</b>	<b>4 875</b>	<b>4 917</b>
4100 Recurrent taxes on immovable property	40	681	943	1 562	2 381	3 201	3 172	3 579	4 377	4 312
4110 Households	0	0	0	0	0	588	659	781	1 016	933
4120 Others	40	681	943	1 562	2 381	2 613	2 513	2 798	3 361	3 379
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	19	31	42	37	37	39	44	41
4310 Estate and inheritance taxes	13	20	19	31	42	37	37	39	44	41
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	476	640	438	363	409	454	565
Stamp duties	..	..	..	476	640	438	363	409	454	565
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
<b>5000 Taxes on goods and services</b>	<b>2 200</b>	<b>20 798</b>	<b>46 544</b>	<b>59 360</b>	<b>81 104</b>	<b>83 924</b>	<b>86 445</b>	<b>97 502</b>	<b>113 216</b>	<b>124 952</b>
5100 Taxes on production, sale, transfer, etc	2 162	20 530	45 937	58 846	80 431	83 227	85 499	96 386	111 770	123 710
5110 General taxes	1 399	14 861	22 755	27 044	37 307	35 374	37 468	42 728	48 155	52 735
5111 Value added taxes	0	0	21 329	27 044	37 307	35 374	36 268	42 423	48 036	52 676
Imports	..	..	..	14 877	20 370	19 366	18 477	23 261	27 819	29 302
Domestic supply	..	..	..	12 168	16 937	16 008	17 791	19 162	20 216	23 374
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 399	14 861	1 426	0	0	0	1 200	305	119	60
5120 Taxes on specific goods and services	763	5 669	23 182	31 802	43 124	47 853	48 031	53 659	63 615	70 975
5121 Excises	32	609	16 057	22 070	29 267	33 827	31 083	35 162	41 659	45 979
Motor vehicle (imports)	..	..	..	7 702	8 800	8 499	7 088	5 443	6 781	7 977
Petroleum products (imports)	..	..	..	9 437	13 759	19 355	18 007	21 745	26 359	29 124
Tobacco (imports)	..	..	..	1 077	1 317	1 224	1 063	1 078	1 204	1 427
Alcoholic beverages (imports)	..	..	..	719	1 169	875	884	844	867	785
Alcoholic beverages (domestic)	..	..	..	2 358	3 190	3 377	4 040	4 348	4 468	4 486
Purchase tax - motor cars	..	..	..	0	0	0	0	0	0	0
Environmental tax	..	..	..	777	1 033	496	0	1 703	1 979	2 179
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	544	3 943	6 005	8 302	12 167	12 357	14 887	16 273	19 321	22 140
5124 Taxes on exports	94	7	9	7	14	12	13	23	33	29
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	92	1 110	1 112	1 423	1 676	1 658	2 048	2 201	2 603	2 827
Entertainment tax	12	27	1	0	0	0	0	0	0	0
Travel tax	80	1 084	1 112	1 423	1 676	1 658	2 048	2 201	2 603	2 827
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



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

Million GYD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5200 Taxes on use of goods and perform activities	38	268	607	514	673	697	945	1 116	1 446	1 242
5210 Recurrent taxes	38	268	607	514	673	697	945	1 116	1 446	1 242
5211 Paid by households: motor vehicles	27	239	306	475	637	653	868	1 039	1 095	1 150
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	29	301	39	35	44	78	77	352	92
Other licences	12	29	301	39	35	44	78	77	352	92
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
<b>6000 Other taxes</b>	<b>1 037</b>	<b>204</b>	<b>904</b>	<b>870</b>	<b>620</b>	<b>640</b>	<b>950</b>	<b>1 985</b>	<b>2 196</b>	<b>2 139</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 037	204	904	870	620	640	950	1 985	2 196	2 139

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Central government tax revenues are based on Budget Estimates by the Ministry of Finance. Data on local government tax revenues include payments of local taxes by public corporations and come from Bank of Guyana.

Heading 1210: Corporate income tax is classified under heading 1210 instead of its parent heading 1200 in this edition.

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

Heading 4100: Disaggregated property tax data on companies and individuals have become available since 2008 in this edition based on new data from the Ministry of Finance.

Heading 4400: Stamp duties are classified under heading 4400 in this edition. They were previously under heading 6200.

Heading 5121: Components of excises have been identified and added in this edition based on more detailed data from the Ministry of Finance.

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

StatLink  <https://doi.org/10.1787/888934235772>

Table 5.17. **Honduras**  
Details of tax revenue / Ingresos tributarios detallados

Million HNL	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>2 118</b>	<b>18 299</b>	<b>46 161</b>	<b>54 544</b>	<b>84 448</b>	<b>96 889</b>	<b>112 502</b>	<b>120 190</b>	<b>128 781</b>	<b>134 720</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>431</b>	<b>2 907</b>	<b>11 833</b>	<b>13 232</b>	<b>21 347</b>	<b>25 003</b>	<b>29 584</b>	<b>33 055</b>	<b>36 071</b>	<b>34 533</b>
1100 Of individuals	157	992	3 919	4 528	7 312	8 147	9 566	10 533	11 368	11 365
1110 On income and profits	157	992	3 919	4 528	7 312	8 147	9 566	10 533	11 368	11 365
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	7 915	8 705	14 034	16 856	20 018	22 522	24 702	23 167
1210 On profits	274	1 916	7 915	8 705	14 034	16 856	20 018	22 522	24 702	23 167
Corporate income tax	274	1 916	6 877	7 400	12 756	15 206	18 020	20 668	22 083	20 538
Income tax surcharge	0	0	1 038	1 305	1 265	1 637	1 985	1 841	2 601	2 612
Special contribution of the cooperative sector	0	0	0	0	13	13	13	14	19	17
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>179</b>	<b>1 727</b>	<b>6 037</b>	<b>8 671</b>	<b>12 467</b>	<b>13 524</b>	<b>15 550</b>	<b>17 911</b>	<b>19 302</b>	<b>21 068</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	179	1 727	6 037	8 671	12 467	13 524	15 550	17 911	19 302	21 068
2410 On a payroll basis	179	1 727	6 037	8 671	12 467	13 524	15 550	17 911	19 302	21 068
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>398</b>	<b>485</b>	<b>746</b>	<b>1 007</b>	<b>869</b>	<b>925</b>	<b>1 025</b>	<b>1 005</b>
<b>4000 Taxes on property</b>	<b>16</b>	<b>266</b>	<b>439</b>	<b>994</b>	<b>2 300</b>	<b>2 635</b>	<b>2 726</b>	<b>3 046</b>	<b>3 243</b>	<b>3 428</b>
4100 Recurrent taxes on immovable property	16	189	291	254	275	298	330	344	435	446
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	148	359	389	334	294	349	278	341
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	1 636	2 003	2 102	2 353	2 531	2 641
4500 Non-recurrent taxes	0	0	0	380	0	0	0	0	0	0
4510 On net wealth	..	..	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	0	380	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 401</b>	<b>12 436</b>	<b>25 985</b>	<b>28 937</b>	<b>44 945</b>	<b>52 217</b>	<b>58 638</b>	<b>63 111</b>	<b>66 735</b>	<b>69 468</b>
5100 Taxes on production, sale, transfer, etc	1 401	12 436	25 985	28 937	44 945	52 217	58 638	63 111	66 735	69 468
5110 General taxes	344	5 146	14 170	16 050	27 734	32 273	36 521	39 228	41 562	42 891
5111 Value added taxes	344	5 146	14 170	16 050	27 734	32 273	36 521	39 228	41 562	42 891
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 057	7 290	11 815	12 887	17 211	19 944	22 117	23 883	25 173	26 577
5121 Excises	256	4 592	7 606	8 458	11 588	13 349	14 953	16 405	17 011	18 285
Beer	70	376	358	376	525	668	824	974	1 150	1 339
Soft drinks	25	240	419	514	754	838	890	938	979	1 075
Liquors	32	48	80	121	188	194	190	192	227	217
Petroleum products	43	347	0	0	0	0	0	0	0	0
Cigarettes	57	369	582	607	610	598	564	563	565	514
Fuel tax	0	2 954	5 578	6 288	8 874	10 317	11 594	12 773	13 061	14 131
Other	28	258	589	551	638	735	890	965	1 028	1 010
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	498	2 083	2 869	2 505	2 974	3 541	3 998	4 244	4 485	4 474
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 869	2 505	2 974	3 541	3 998	4 244	4 485	4 474
5124 Taxes on exports	217	6	0	0	107	84	72	79	90	18
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	..	..	107	84	72	79	90	18
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 5.17. **Honduras** (cont.)  
Details of tax revenue / Ingresos tributarios detallados

Million HNL	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5126 Taxes on specific services	0	0	0	0	90	91	86	84	80	49
Special contribution of mobile services	..	..	..	..	67	67	60	55	49	35
Special contribution of the food and services sector	..	..	..	..	20	21	23	25	26	9
Special contribution of casino games and slot machines	..	..	..	..	3	3	3	4	4	5
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	87	610	1 340	1 924	2 451	2 880	3 007	3 070	3 508	3 750
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
<b>6000 Other taxes</b>	<b>91</b>	<b>962</b>	<b>1 469</b>	<b>2 225</b>	<b>2 644</b>	<b>2 503</b>	<b>5 136</b>	<b>2 142</b>	<b>2 404</b>	<b>5 220</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	91	962	1 469	2 225	2 644	2 503	5 136	2 142	2 404	5 220

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures for local tax revenues may include non-tax revenues and central government transfers which are not considered as tax revenues according to the OECD classification described in the Interpretative Guide but it has not been possible to distinguish the different components within the aggregate data.

Heading 3000: The employer contributions to National Institute of Vocational Training (INFOP) have been added and classified as payroll tax in this edition. The tax revenue is classified under the central government. In Honduras this revenue is classified under a separate unit considered to be different to the central government.

Source: Servicio de Administración de Rentas (Revenue Administration Service); Secretaría de Finanzas (Ministry of Finance).

StatLink  <https://doi.org/10.1787/888934235791>

Table 5.18. **Jamaica**  
Details of tax revenue / Ingresos tributarios detallados

Million JMD

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>7 748</b>	<b>87 713</b>	<b>219 435</b>	<b>287 139</b>	<b>381 799</b>	<b>427 640</b>	<b>467 350</b>	<b>517 091</b>	<b>562 009</b>	<b>602 592</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 944</b>	<b>39 277</b>	<b>97 924</b>	<b>118 708</b>	<b>134 698</b>	<b>149 990</b>	<b>158 409</b>	<b>155 790</b>	<b>173 122</b>	<b>186 434</b>
1100 Of individuals	1 687	17 441	48 220	54 798	70 868	74 538	72 175	60 306	62 644	69 323
1110 On income and profits	1 687	17 441	48 220	54 798	70 868	74 538	72 175	60 306	62 644	69 323
PAYE	1 489	16 515	45 533	50 828	66 645	70 075	67 591	54 879	57 472	63 716
Other individuals	198	926	2 687	3 969	4 223	4 463	4 584	5 427	5 173	5 607
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	19 758	33 091	32 606	40 198	47 530	61 401	62 504	67 623
1210 On profits	1 280	7 627	19 758	33 091	32 606	40 198	47 530	61 401	62 504	67 623
Bauxite/alumina	134	430	1 626	866	0	0	0	0	0	0
Other companies	1 146	7 197	18 132	32 224	31 991	39 668	46 823	60 431	61 427	67 251
Minimum business tax	0	0	0	0	615	529	707	970	1 077	372
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	977	14 209	29 946	30 820	31 224	35 255	38 704	34 083	47 974	49 488
Tax on dividends	68	854	1 928	1 059	1 904	979	1 408	1 801	1 987	2 368
Tax on interests	605	9 535	18 120	16 970	10 103	13 519	14 451	6 417	17 446	15 827
Education tax	305	3 821	9 898	12 792	19 217	20 757	22 845	25 865	28 541	31 294
<b>2000 Social security contributions</b>	<b>..</b>	<b>..</b>	<b>6 349</b>	<b>8 199</b>	<b>15 865</b>	<b>16 449</b>	<b>17 978</b>	<b>19 249</b>	<b>21 033</b>	<b>24 569</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	6 349	8 199	15 865	16 449	17 978	19 249	21 033	24 569
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>965</b>	<b>4 262</b>	<b>12 617</b>	<b>9 939</b>	<b>18 009</b>	<b>19 411</b>	<b>21 149</b>	<b>23 583</b>	<b>24 793</b>	<b>19 117</b>
4100 Recurrent taxes on immovable property	67	639	1 788	2 600	6 138	7 271	7 101	8 523	8 478	9 020
4110 Households	67	639	1 788	2 600	6 138	7 271	7 101	8 523	8 478	9 020
Municipal property tax	0	639	1 788	2 600	6 138	7 271	7 101	8 523	8 478	9 020
Other property taxes	67	0	0	0	0	0	0	0	0	0
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	898	3 623	10 829	7 339	11 870	12 140	14 048	15 060	16 315	10 097
Stamp duty	898	3 623	10 829	7 339	11 870	12 140	14 048	15 060	16 315	10 097
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
<b>5000 Taxes on goods and services</b>	<b>2 824</b>	<b>43 907</b>	<b>101 639</b>	<b>149 544</b>	<b>212 319</b>	<b>240 795</b>	<b>268 569</b>	<b>316 601</b>	<b>340 651</b>	<b>370 321</b>
5100 Taxes on production, sale, transfer, etc	2 760	43 107	100 317	147 500	209 302	237 456	265 064	311 911	335 189	363 429
5110 General taxes	297	22 356	65 030	84 409	121 073	138 501	149 111	171 584	187 576	203 297
5111 Value added taxes	293	22 356	63 948	82 407	118 756	135 827	146 030	168 112	183 646	199 150
General consumption tax	293	22 356	63 948	82 407	118 756	135 827	146 030	168 112	183 646	199 150
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	..	..	..	..	..	..	..	..	..
5113 Other	0	0	1 082	2 002	2 318	2 674	3 081	3 472	3 930	4 147
Environmental levy	..	..	1 082	2 002	2 318	2 674	3 081	3 472	3 930	4 147
5120 Taxes on specific goods and services	2 463	20 752	35 287	63 091	88 228	98 955	115 953	140 327	147 613	160 133
5121 Excises	1 158	9 751	13 289	38 112	41 347	49 202	59 327	75 152	75 169	80 773
Special consumption tax	1 115	9 751	13 289	38 112	41 347	49 202	59 327	75 112	75 103	80 693
Quarry tax	0	0	0	0	0	0	0	39	66	80
Other excises	44	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	782	8 498	18 640	19 959	26 289	28 771	34 033	37 737	41 243	44 809
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 5.18. **Jamaica (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million JMD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5126 Taxes on specific services	523	2 503	3 359	5 020	20 592	20 982	22 593	27 438	31 202	34 550
Travel tax	86	1 999	2 144	3 512	9 344	9 979	12 726	18 659	20 114	21 954
Telephone call tax	86	0	0	0	6 687	6 157	4 810	3 543	3 247	3 568
Betting, gaming and lottery	50	504	1 215	1 508	2 661	2 797	2 802	2 639	5 205	6 152
Accommodation tax	87	0	0	0	1 901	2 050	2 254	2 598	2 636	2 877
Bank and trust	204	0	0	0	0	0	0	0	0	0
Entertainment tax	11	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	64	800	1 322	2 045	3 017	3 339	3 505	4 690	5 463	6 892
5210 Recurrent taxes	64	800	1 322	2 045	3 017	3 339	3 505	4 690	5 463	6 892
5211 Paid by households: motor vehicles	47	751	1 012	1 775	2 666	2 901	3 032	3 768	4 334	4 863
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	17	49	310	270	351	438	473	922	1 129	2 029
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
<b>6000 Other taxes</b>	<b>16</b>	<b>266</b>	<b>907</b>	<b>748</b>	<b>909</b>	<b>994</b>	<b>1 245</b>	<b>1 868</b>	<b>2 410</b>	<b>2 151</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	16	266	907	748	909	994	1 245	1 868	2 410	2 151
Contractors levy	16	266	907	748	909	994	1 245	1 868	2 410	2 151

.. Not available

Note: Year ending 31st December, except for 1990-2003 which refer to fiscal year ending 31st March due to data availability.

The data are on a cash basis.

Heading 2000: The figures include contributions to National Insurance Scheme (NIS).

Source: Ministry of Finance and the Public Service; Tax Administration Jamaica.

StatLink  <https://doi.org/10.1787/888934235810>

Table 5.19. **Mexico / México**  
Details of tax revenue / Ingresos tributarios detallados

Million MXN	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>102 005</b>	<b>767 216</b>	<b>1 382 103</b>	<b>1 716 243</b>	<b>2 394 279</b>	<b>2 953 480</b>	<b>3 343 314</b>	<b>3 527 032</b>	<b>3 797 888</b>	<b>3 765 880</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>34 673</b>	<b>276 548</b>	<b>554 099</b>	<b>683 604</b>	<b>979 251</b>	<b>1 230 555</b>	<b>1 427 114</b>	<b>1 571 954</b>	<b>1 671 513</b>	<b>1 694 804</b>
1100 Of individuals	..	..	238 938	313 473	514 208	609 384	681 784	754 109	804 236	829 501
Tax on income of individuals	..	..	238 938	313 473	514 208	609 384	681 784	754 109	804 236	829 501
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	217 790	246 745	441 317	592 443	700 925	769 193	809 834	803 643
Tax on income of corporations	..	..	217 790	246 745	441 317	592 443	700 925	769 193	809 834	803 643
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 673	276 548	97 370	123 386	23 726	28 728	44 405	48 652	57 443	61 660
Tax on income of other individuals and corporations	..	244 841	54 785	66 937	31 076	36 268	44 225	46 004	50 878	54 686
Tax on asset	..	13 913	15 670	-624	-735	-502	-918	-1 069	-396	-585
Credit on salary	..	17 794	23 177	9 708	2 423	993	1 144	1 036	1 172	1 951
Oil yields tax	..	0	3 738	2 296	4 669	0	0	0	0	0
IETU	..	0	0	45 069	-13 707	-11 777	-4 039	-1 648	319	-195
Imposed by Activity Exploration and extraction of hydrocarbon	..	0	0	0	0	3 746	3 994	4 330	5 470	5 803
<b>2000 Social security contributions</b>	<b>17 165</b>	<b>138 223</b>	<b>236 727</b>	<b>277 459</b>	<b>378 373</b>	<b>409 249</b>	<b>434 998</b>	<b>467 619</b>	<b>509 087</b>	<b>552 058</b>
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	236 727	277 459	378 373	409 249	434 998	467 619	509 087	552 058
2410 On a payroll basis	..	138 223	236 727	277 459	378 373	409 249	434 998	467 619	509 087	552 058
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>1 797</b>	<b>11 217</b>	<b>28 071</b>	<b>36 911</b>	<b>64 713</b>	<b>70 221</b>	<b>76 762</b>	<b>84 099</b>	<b>93 303</b>	<b>0</b>
Substitute tax on salary	..	0	0	0	0	0	0	0	0	0
Payroll tax	..	11 101	20 277	27 813	64 581	69 866	76 304	83 608	92 833	0
Tax on remuneration to the personal work	..	65	7 578	8 841	0	152	225	246	270	0
Tax on professions and fees	..	36	68	71	51	106	99	103	111	0
Tax on operations by contract	..	15	148	186	81	96	134	141	90	0
<b>4000 Taxes on property</b>	<b>1 914</b>	<b>13 964</b>	<b>33 161</b>	<b>38 955</b>	<b>54 978</b>	<b>57 673</b>	<b>63 273</b>	<b>67 836</b>	<b>77 110</b>	<b>0</b>
4100 Recurrent taxes on immovable property	1 036	9 948	19 425	25 724	37 751	37 961	40 357	44 680	49 445	0
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	1 036	9 948	19 425	25 724	37 751	37 961	40 357	44 680	49 445	0
Property tax	..	9 948	19 425	25 724	37 751	37 961	40 357	44 680	49 445	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	8	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	8	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	870	4 017	13 736	13 231	17 227	19 712	22 917	23 156	27 665	0
Alienation of immovable property	..	1 763	1 076	1 122	1 308	1 595	1 723	1 623	1 823	0
Transfer of ownership of real estate	..	2 236	8 147	5 027	5 008	6 671	9 593	7 016	8 658	0
Purchasing property	..	18	4 513	7 082	10 911	11 447	11 600	14 516	17 184	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
<b>5000 Taxes on goods and services</b>	<b>44 837</b>	<b>319 612</b>	<b>513 140</b>	<b>651 915</b>	<b>880 153</b>	<b>1 141 170</b>	<b>1 295 653</b>	<b>1 283 049</b>	<b>1 381 659</b>	<b>1 477 876</b>
5100 Taxes on production, sale, transfer, etc	44 171	310 325	491 928	630 123	859 302	1 120 610	1 274 738	1 262 770	1 364 208	1 477 157
5110 General taxes	26 635	189 606	409 013	504 509	667 085	707 213	791 700	816 048	922 238	933 327
5111 Value added taxes	26 635	189 606	409 013	504 509	667 085	707 213	791 700	816 048	922 238	933 327
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	17 519	120 720	82 915	125 614	192 217	413 397	483 038	446 722	441 970	543 831
5121 Excises	10 072	86 163	47 008	86 098	160 754	361 538	420 448	378 537	358 577	470 993
Special tax on production and services	..	81 544	41 532	81 427	154 327	354 294	411 390	367 834	347 436	460 496
Tax on new automobiles	..	4 619	5 476	4 671	6 427	7 244	9 058	10 703	11 142	10 497
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 5.19. **Mexico / México (cont.)**  
 Details of tax revenue / Ingresos tributarios detallados

Million MXN	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5123 Customs and import duties	6 998	33 285	33 344	26 602	36 841	45 366	51 889	53 793	67 232	66 295
Step customs officer	..	423	1 156	2 071	2 913	1 270	1 336	1 463	1 690	1 554
Import taxes	..	32 861	32 188	24 531	33 928	44 096	50 553	52 330	65 543	64 741
5124 Taxes on exports	75	4	3	0	1	1	0	0	0	0
Tax on exports	..	4	3	0	1	1	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	132	1 042	2 146	10 958	-7 417	1 763	5 630	7 778	8 692	-405
IDE	..	0	0	8 022	-12 322	-3 323	-1 262	-739	-629	-405
Tax on lodging	..	504	1 059	1 384	2 067	2 561	3 009	3 598	3 945	0
Public entertainment tax	..	240	365	462	543	689	858	839	909	0
Tax on lotteries, raffles and gambling	..	267	705	923	1 218	1 416	1 828	2 717	2 947	0
Tax on commercials	..	4	17	166	216	210	906	1 082	1 231	0
Various indirect taxes	..	28	0	1	861	209	291	282	288	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	242	226	414	1 956	2 040	4 730	5 070	6 613	7 468	6 947
Mining fees	..	226	414	1 956	2 040	4 730	5 070	6 613	7 468	6 947
5130 Unallocable between 5110 and 5120	17	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	666	9 287	21 212	21 793	20 851	20 560	20 915	20 279	17 451	719
5210 Recurrent taxes	666	9 287	21 212	21 793	20 851	20 560	20 915	20 279	17 451	719
5211 Paid by households: motor vehicles	567	8 878	20 692	21 319	20 370	19 880	20 192	19 530	16 533	0
Tax on motor vehicles	..	8 878	20 692	21 319	20 370	19 880	20 192	19 530	16 533	0
5212 Paid by others: motor vehicles	0	301	275	281	367	439	503	554	640	645
Tax on federal auto transport	..	301	275	281	367	439	503	554	640	645
5213 Paid in respect of other goods	99	108	246	193	114	240	220	194	278	74
Sport fishing	..	40	98	59	65	62	68	71	73	73
Sport hunting	..	3	0	0	0	0	0	0	0	0
Tax on commercial activities	..	63	147	50	33	64	46	28	115	0
Trade in books and magazines	..	0	0	0	1	1	1	0	0	0
Tax on industrial activities	..	2	0	82	13	93	78	77	73	0
Mining	..	0	0	1	2	21	28	18	17	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
<b>6000 Other taxes</b>	<b>1 619</b>	<b>7 651</b>	<b>16 905</b>	<b>27 398</b>	<b>36 810</b>	<b>44 612</b>	<b>45 514</b>	<b>52 475</b>	<b>65 217</b>	<b>41 142</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 619	7 651	16 905	27 398	36 810	44 612	45 514	52 475	65 217	41 142
Accessories	..	5 504	12 403	22 206	23 717	23 211	28 480	32 153	45 864	41 063
Unallocable between 1000 and 5000 caused in ejercicios fiscal previous liquidation slopes or of payment	..	374	222	30	504	4 168	329	281	400	79
Additional state and local taxes	..	1 773	4 280	5 162	12 590	17 232	16 705	20 042	18 952	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The 2019 data for tax revenues at 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 treated as non-tax revenue to align with the reporting to other international organisations.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934235829>

Table 5.20. **Nicaragua**  
Details of tax revenue / Ingresos tributarios detallados

Million NIO

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	..	<b>9 300</b>	<b>25 811</b>	<b>36 162</b>	<b>67 119</b>	<b>77 567</b>	<b>88 483</b>	<b>98 803</b>	<b>95 457</b>	<b>107 333</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1 144</b>	<b>5 746</b>	<b>8 351</b>	<b>18 033</b>	<b>21 313</b>	<b>24 911</b>	<b>28 557</b>	<b>29 258</b>	<b>33 036</b>
1100 Of individuals	..	299	1 488	1 857	3 768	4 432	5 396	6 468	6 780	6 561
1110 On income and profits	..	299	1 488	1 857	3 768	4 432	5 396	6 468	6 780	6 561
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	845	4 258	6 494	14 265	16 881	19 515	22 089	22 478	26 475
1210 On profits	..	845	4 258	6 494	14 265	16 881	19 515	22 089	22 478	26 475
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	<b>1 678</b>	<b>4 921</b>	<b>8 090</b>	<b>15 161</b>	<b>18 194</b>	<b>21 296</b>	<b>23 868</b>	<b>24 624</b>	<b>27 586</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	1 678	4 921	8 090	15 161	18 194	21 296	23 868	24 624	27 586
2410 On a payroll basis	..	1 678	4 921	8 090	15 161	18 194	21 296	23 868	24 624	27 586
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>11</b>	<b>338</b>	<b>423</b>	<b>714</b>	<b>771</b>	<b>834</b>	<b>896</b>	<b>961</b>	<b>1 196</b>
4100 Recurrent taxes on immovable property	..	0	318	403	627	682	744	808	881	1 129
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	11	20	20	87	90	90	88	80	67
Stamp duties	..	11	20	20	87	90	90	88	80	67
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
<b>5000 Taxes on goods and services</b>	..	<b>5 584</b>	<b>14 522</b>	<b>18 951</b>	<b>32 597</b>	<b>36 599</b>	<b>40 697</b>	<b>44 563</b>	<b>39 815</b>	<b>44 608</b>
5100 Taxes on production, sale, transfer, etc	..	5 584	14 283	18 608	31 923	35 798	39 855	43 619	38 780	43 674
5110 General taxes	..	2 931	9 155	11 932	22 265	23 787	26 273	29 201	25 791	27 933
5111 Value added taxes	..	2 931	8 025	10 353	19 385	20 714	22 822	25 551	21 905	24 116
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	1 129	1 579	2 880	3 073	3 452	3 650	3 886	3 817
5120 Taxes on specific goods and services	..	2 653	5 128	6 676	9 659	12 011	13 581	14 419	12 990	15 741
5121 Excises	..	2 034	4 099	5 541	7 755	9 773	10 950	11 764	10 931	13 616
Alcoholic beverages	..	84	144	198	230	264	305	355	353	583
Beer	..	203	480	645	1 184	1 370	1 476	1 649	1 663	1 857
Cigarettes	..	70	158	45	0	0	0	0	0	0
Soft drinks	..	123	146	248	423	501	525	545	523	470
Petroleum products	..	1 359	2 108	2 699	3 938	4 396	5 021	5 534	5 395	5 589
Gaming machines	..	0	0	0	0	0	0	0	90	120
Excises on imports	..	196	1 025	1 559	1 902	3 105	3 505	3 541	2 763	4 805
Other excises	..	-1	37	148	78	136	117	140	145	193
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	1 030	1 135	1 904	2 238	2 631	2 654	2 058	2 125
Custom duties	..	452	1 004	1 094	1 828	2 155	2 509	2 623	2 058	2 125
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	26	41	76	83	123	31	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	0	239	343	674	801	842	943	1 035	934
5210 Recurrent taxes	..	..	18	20	41	60	59	59	59	61



Table 5.20. **Nicaragua (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million NIO	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5211 Paid by households: motor vehicles	..	..	18	20	41	60	59	59	59	61
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	221	323	633	741	783	884	976	874
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>0</b>	<b>284</b>	<b>347</b>	<b>614</b>	<b>690</b>	<b>745</b>	<b>919</b>	<b>798</b>	<b>907</b>
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	284	347	614	690	745	919	798	907

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

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

Heading 1000: Personal income tax and corporate income tax are separated between 2000 and 2019 in this edition.

Heading 5113: The fixed quota tax has been added in this edition. It has revenues in 2018 and 2019.

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

StatLink  <https://doi.org/10.1787/888934235848>

Table 5.21. **Panama / Panamá**  
Details of tax revenue / Ingresos tributarios detallados

Million PAB	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>948</b>	<b>1 942</b>	<b>3 298</b>	<b>4 815</b>	<b>7 832</b>	<b>8 193</b>	<b>9 004</b>	<b>9 366</b>	<b>9 631</b>	<b>9 394</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>217</b>	<b>485</b>	<b>940</b>	<b>1 317</b>	<b>1 998</b>	<b>2 066</b>	<b>2 400</b>	<b>2 451</b>	<b>2 672</b>	<b>2 445</b>
1100 Of individuals	140	295	393	440	722	799	870	1 088	1 193	1 135
1110 On income and profits	140	295	393	440	722	799	870	1 088	1 193	1 135
Payroll	115	222	303	353	602	689	733	931	1 049	992
Personal income tax	14	20	28	35	58	45	54	68	54	49
Panama Canal Authority withholding	10	53	62	52	62	65	83	89	90	94
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	66	159	382	603	896	851	1 036	943	955	903
1210 On profits	66	159	382	603	896	851	1 036	943	955	903
Colón Free Zone	5	3	12	20	43	36	36	41	53	45
Corporate income tax	61	155	370	584	853	815	1 000	902	901	858
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	164	273	380	416	494	420	524	407
Dividends and complimentary tax	11	31	89	166	243	265	282	253	307	266
Capital gains	0	0	75	107	137	151	212	167	217	142
<b>2000 Social security contributions</b>	<b>325</b>	<b>742</b>	<b>1 104</b>	<b>1 637</b>	<b>2 886</b>	<b>3 152</b>	<b>3 426</b>	<b>3 654</b>	<b>3 797</b>	<b>3 894</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	325	742	1 104	1 637	2 886	3 152	3 426	3 654	3 797	3 894
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>36</b>	<b>40</b>	<b>59</b>	<b>134</b>	<b>111</b>	<b>111</b>	<b>127</b>	<b>130</b>	<b>140</b>
Education insurance	..	36	40	59	134	111	111	127	130	140
<b>4000 Taxes on property</b>	<b>32</b>	<b>43</b>	<b>119</b>	<b>138</b>	<b>220</b>	<b>199</b>	<b>209</b>	<b>251</b>	<b>244</b>	<b>169</b>
4100 Recurrent taxes on immovable property	28	34	74	108	176	151	168	207	209	134
4110 Households	28	34	74	108	176	151	168	207	209	134
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	3	9	45	30	45	48	41	44	36	35
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>349</b>	<b>608</b>	<b>1 057</b>	<b>1 623</b>	<b>2 553</b>	<b>2 627</b>	<b>2 823</b>	<b>2 849</b>	<b>2 754</b>	<b>2 716</b>
5100 Taxes on production, sale, transfer, etc	332	546	961	1 473	2 319	2 376	2 555	2 570	2 474	2 435
5110 General taxes	80	69	205	766	1 351	1 357	1 510	1 529	1 477	1 453
5111 Value added taxes	80	69	205	766	1 351	1 357	1 510	1 529	1 477	1 453
ITBMS on sales	31	69	205	399	794	798	974	983	957	980
ITBMS on imports	49	0	0	367	558	559	536	546	519	473
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	251	477	756	707	967	1 019	1 045	1 041	997	982
5121 Excises	0	141	140	239	452	496	519	480	449	466
Petroleum products	..	109	90	97	133	157	214	190	168	195
Beer	..	18	25	31	42	48	49	49	53	54
Cigarette	..	0	0	0	24	32	23	21	24	24
Wine and liquor	..	12	11	11	23	15	10	6	18	16
Soft drinks	..	2	4	6	7	7	6	7	11	10
Automobiles	..	0	0	0	176	182	172	182	149	139
Other excises	..	0	11	95	48	53	46	25	27	27
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	125	298	574	390	381	391	355	358	338	313
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 5.21. **Panama / Panamá** (cont.)  
Details of tax revenue / Ingresos tributarios detallados

Million PAB	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5126 Taxes on specific services	1	37	41	78	134	133	171	203	211	203
Insurance premiums	0	17	24	47	63	46	52	86	90	86
Cable and telecommunications	0	16	8	17	45	39	41	40	42	41
Gambling	0	0	1	1	2	23	53	52	53	50
Banks, financial institutions and exchange houses	0	2	9	12	24	24	25	25	26	26
Commercial activities and services	1	3	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	15	62	97	151	234	251	268	279	280	280
Other indirect taxes	0	0	0	36	52	59	65	69	66	61
5210 Recurrent taxes	12	58	83	115	182	192	204	210	214	219
5211 Paid by households: motor vehicles	0	7	10	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	5	5	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	46	68	115	182	192	204	210	214	219
Commercial licences	12	19	35	75	116	120	123	121	124	126
Permission to conduct commercial and service activities	0	25	31	38	62	69	77	84	86	89
Permission to conduct industrial activities	0	2	2	2	3	3	4	4	4	4
Others	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	4	4	13	0	0	0	0	0	0	0
Building and construction	0	4	13	..	..	..	..	..	..	..
Ship registration	4	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>26</b>	<b>27</b>	<b>38</b>	<b>41</b>	<b>41</b>	<b>37</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>30</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	26	27	38	41	41	37	35	34	34	30
Stamp duties	17	27	38	41	41	37	35	34	34	30
Others	9	0	0	0	0	0	0	0	0	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Tax revenue data are exclusive of documentos fiscales which are considered as wastable tax credits according to the OECD classification described in the Interpretative Guide.

Heading 2000: Social security contributions include regular and special contributions and professional risks premium collected by the Caja de Seguro Social (CSS). Data between 2014 and 2018 were previously collected from Contraloría General and have been replaced with data directly from CSS in this edition. Data before 2010 have been updated with information from CIAT.

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

Heading 5126: In CIAT and ECLAC data, tax on banks, financial institutions and exchange houses is classified as a property tax (4000).

Heading 6200: Stamp duties before 2000 include tax on telephone calls and cables which cannot be distinguished due to data availability.

Source: Contraloría General de la República de Panamá (Comptroller General of the Republic of Panama); Ministerio de Economía y Finanzas de Panamá (Ministry of Economy and Finance of Panama); Caja de Seguro Social (Social Security Fund); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

StatLink  <https://doi.org/10.1787/888934235867>

Table 5.22. **Paraguay**  
Details of tax revenue / Ingresos tributarios detallados

Million PYG	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>608 021</b>	<b>3 587 445</b>	<b>9 669 201</b>	<b>15 638 531</b>	<b>24 895 179</b>	<b>25 855 185</b>	<b>27 466 261</b>	<b>30 731 221</b>	<b>31 954 693</b>	<b>33 008 733</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>73 726</b>	<b>470 388</b>	<b>1 228 684</b>	<b>2 096 498</b>	<b>3 678 392</b>	<b>3 922 384</b>	<b>4 429 169</b>	<b>5 086 803</b>	<b>5 265 609</b>	<b>6 022 875</b>
1100 Of individuals	..	15 042	11 966	31 263	361 079	409 238	396 573	526 704	626 525	620 038
1110 On income and profits	..	15 042	11 966	31 263	361 079	409 238	396 573	526 704	626 525	620 038
IRAGRO-IMAGRO	..	15 042	11 200	30 113	277 157	283 401	256 019	326 555	360 003	327 328
Personal income tax	..	0	766	1 150	83 921	125 837	140 554	200 150	266 523	292 710
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	455 346	1 216 718	2 065 235	3 317 314	3 513 146	4 032 596	4 560 099	4 639 084	5 402 837
1210 On profits	..	455 346	1 216 718	2 065 235	3 317 314	3 513 146	4 032 596	4 560 099	4 639 084	5 402 837
Income tax on small businesses	..	0	4 620	9 380	9 063	14 563	18 567	22 848	25 540	26 824
Single tax	..	4 238	8 411	715	72	5	3	2	1	0
Single tax on maquiladoras companies	..	0	1 401	3 310	9 783	10 892	12 087	20 194	27 070	31 201
IRACIS	..	451 108	1 202 286	2 051 830	3 298 396	3 487 686	4 001 939	4 517 056	4 586 475	5 344 811
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	0	0	0	0	0
Others	73 726	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>28 882</b>	<b>919 527</b>	<b>2 265 097</b>	<b>3 552 640</b>	<b>6 705 101</b>	<b>7 044 316</b>	<b>7 048 846</b>	<b>8 052 403</b>	<b>8 209 087</b>	<b>8 729 492</b>
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	919 527	2 265 097	3 552 640	6 705 101	7 044 316	7 048 846	8 052 403	8 209 087	8 729 492
2410 On a payroll basis	28 882	919 527	2 265 097	3 552 640	6 705 101	7 044 316	7 048 846	8 052 403	8 209 087	8 729 492
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>17 162</b>	<b>71 777</b>	<b>276 985</b>	<b>276 119</b>	<b>375 780</b>	<b>435 473</b>	<b>571 590</b>	<b>565 323</b>	<b>415 570</b>	<b>443 521</b>
4100 Recurrent taxes on immovable property	17 162	0	196 504	258 423	351 463	405 806	540 423	529 986	389 962	417 177
4110 Households	17 162	..	196 504	258 423	351 463	405 806	540 423	529 986	389 962	417 177
Real estate tax	17 162	..	190 924	249 697	340 479	390 772	514 404	501 873	359 235	378 712
Tax on vacant lots	0	..	2 046	2 925	4 147	4 818	10 284	13 600	17 411	20 985
Large estate and land tax	0	..	3 533	5 801	6 837	10 216	15 736	14 513	13 315	17 480
4120 Others	0	..	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	71 777	80 466	15 955	23 482	29 601	29 897	33 872	24 583	24 912
Real estate transfer tax	..	0	6 412	11 766	17 565	22 406	22 978	26 263	17 228	17 216
Municipal Seal and Stamp Paper Tax	..	0	2 923	3 857	5 812	6 912	6 515	7 464	7 326	7 346
Registration and stamp duties	..	71 777	71 130	332	106	282	403	144	30	350
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	16	1 742	835	66	1 269	1 466	1 025	1 432
<b>5000 Taxes on goods and services</b>	<b>438 444</b>	<b>2 080 878</b>	<b>5 813 827</b>	<b>9 462 461</b>	<b>13 898 774</b>	<b>14 279 329</b>	<b>15 225 947</b>	<b>16 813 348</b>	<b>17 901 774</b>	<b>17 610 929</b>
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	5 685 560	9 245 877	13 617 105	13 860 634	14 746 697	16 356 200	17 550 296	17 230 758
5110 General taxes	0	1 150 496	3 496 977	5 991 694	9 363 648	9 768 800	10 482 238	11 221 710	11 851 395	11 794 402
5111 Value added taxes	0	1 150 496	3 496 977	5 991 694	9 363 648	9 768 800	10 482 238	11 221 710	11 851 395	11 794 402
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	438 444	930 382	2 188 583	3 254 183	4 253 457	4 091 834	4 264 459	5 134 490	5 698 901	5 436 356
5121 Excises	300 219	456 561	1 335 412	1 710 531	2 455 139	2 404 222	2 589 108	2 890 013	3 156 091	2 992 813
Fuels	41 087	316 694	1 000 894	1 126 143	1 787 112	1 775 479	1 830 782	2 032 235	2 300 311	2 084 712
Other excises	259 132	136 194	309 463	537 887	655 783	616 342	745 189	843 123	841 900	886 475
Animal health and quality service	0	3 673	24 923	46 501	12 244	12 401	13 137	14 656	13 881	13 875
Livestock trade	0	0	132	0	0	0	0	0	0	7 751
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	138 225	473 821	838 494	1 524 252	1 776 724	1 659 535	1 642 818	2 206 934	2 512 883	2 420 302
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 5.22. **Paraguay (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million PYG	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5126 Taxes on specific services	0	0	14 677	19 401	21 594	28 076	32 533	37 542	29 927	23 241
Advertising	..	..	3 613	5 249	7 836	7 428	8 424	9 489	7 387	6 741
Public transport	..	..	4 173	4 363	4 923	4 297	4 316	4 080	4 196	3 420
Gambling	..	..	162	16	911	4 654	3 683	7 131	6 448	6 617
Advertising and gambling	..	..	5 361	8 884	7 924	9 357	12 715	14 821	9 796	4 447
Other taxes on specific services	..	..	1 368	888	0	2 341	3 395	2 021	2 099	2 017
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	126 958	216 347	280 834	395 856	451 842	426 115	350 893	379 208
5210 Recurrent taxes	..	..	107 077	183 622	220 649	329 518	386 360	365 303	315 178	329 087
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	28 343	52 365	80 509	94 393	106 200	109 084	106 872	109 402
Motor vehicle licences	..	..	28 343	52 365	80 509	94 393	106 200	109 084	106 872	109 402
5213 Paid in respect of other goods	..	..	78 735	131 257	140 140	235 125	280 161	256 219	208 305	219 685
Licencing fees	..	..	75 323	126 965	135 164	229 686	274 468	250 528	203 605	214 555
slaughter tax	..	..	3 363	4 271	4 976	5 074	5 584	5 395	4 635	4 991
Tax to the owners of animals	..	..	48	21	0	365	109	296	65	140
5220 Non-recurrent taxes	..	..	19 881	32 725	60 186	66 338	65 482	60 812	35 715	50 121
Tax on construction	..	..	16 168	31 696	60 129	65 403	64 284	60 092	34 999	49 375
Luxury automobile tax	..	..	2 750	91	57	54	152	7	0	0
Trademarks registration	..	..	962	938	0	881	1 045	713	716	746
5300 Unallocable between 5100 and 5200	0	0	1 309	237	835	22 838	27 409	31 034	585	962
<b>6000 Other taxes</b>	<b>49 807</b>	<b>44 875</b>	<b>84 608</b>	<b>250 812</b>	<b>237 132</b>	<b>173 684</b>	<b>190 709</b>	<b>213 344</b>	<b>162 652</b>	<b>201 917</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	44 875	84 608	250 812	237 132	173 684	190 709	213 344	162 652	201 917
Taxes replaced	0	0	0	0	0	0	0	0	0	0
Other	49 807	44 875	84 608	250 812	237 132	173 684	190 709	213 344	162 652	201 917

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years before 2006 exclude local government tax revenues as the data are not available. This affects data in categories 4000, 5000 and 6000.

Heading 2000: Social security contributions before 1999 have been added in this edition and they do not include social security contributions collected by decentralised institutions as the data are not available.

Source: Subsecretaría de Estado de Tributación, Ministerio de Hacienda del Paraguay (Tax Undersecretary, Ministry of Finance of Paraguay); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

StatLink  <https://doi.org/10.1787/888934235886>

Table 5.23. Peru / Perú  
Details of tax revenue / Ingresos tributarios detallados

Million PEN	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>637</b>	<b>26 771</b>	<b>59 187</b>	<b>74 803</b>	<b>110 144</b>	<b>106 183</b>	<b>106 042</b>	<b>107 028</b>	<b>121 844</b>	<b>127 950</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>5 078</b>	<b>24 139</b>	<b>27 317</b>	<b>43 577</b>	<b>37 772</b>	<b>40 360</b>	<b>39 846</b>	<b>43 979</b>	<b>46 753</b>
1100 Of individuals	3	2 117	4 645	6 518	11 423	11 137	11 760	13 008	13 598	14 744
First category	..	167	217	160	374	443	504	532	580	624
Second category	..	7	611	869	1 214	1 287	1 536	1 581	1 772	2 412
Fourth category	..	234	408	521	834	783	871	894	960	1 023
Fifth category	..	1 641	3 241	4 735	8 473	8 044	8 248	8 444	9 162	9 760
Tax debt payments	..	68	168	233	529	581	601	1 558	1 125	926
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	2 526	18 724	19 561	26 593	24 266	24 786	24 604	28 830	29 449
1210 On profits	32	2 526	18 724	19 561	26 593	24 266	24 786	24 604	28 830	29 449
Third category	..	2 023	13 258	14 652	18 536	16 817	16 496	15 499	17 268	17 679
Income tax on mining	..	0	0	0	372	208	236	638	770	545
Income tax special regime	..	47	60	118	275	310	335	323	344	354
Other incomes corporate	..	18	95	148	193	167	215	233	251	257
Tax debt payments	..	438	3 829	2 856	3 703	3 066	3 204	3 327	5 244	5 438
Temporary tax on net assets	..	0	1 483	1 788	3 513	3 697	4 300	4 585	4 953	5 176
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	770	1 239	5 561	2 369	3 814	2 233	1 550	2 560
Income tax on non-residents	1	487	961	1 511	6 027	3 248	5 205	3 462	3 560	4 135
Income tax refunds	0	-51	-191	-272	-466	-879	-1 391	-1 228	-2 009	-1 575
<b>2000 Social security contributions</b>	<b>50</b>	<b>3 185</b>	<b>5 244</b>	<b>7 929</b>	<b>11 847</b>	<b>12 681</b>	<b>13 186</b>	<b>13 676</b>	<b>14 873</b>	<b>15 453</b>
2100 Employees	..	566	1 005	2 468	3 211	3 508	3 646	3 796	4 216	4 202
2110 On a payroll basis	..	566	978	1 700	3 100	3 371	3 550	3 662	3 940	4 023
2120 On an income tax basis	..	0	26	767	112	137	97	134	275	179
Solidarity contribution for pension plan	..	..	26	767	112	137	97	134	275	179
2200 Employers	..	2 515	4 221	5 454	8 631	9 170	9 536	9 878	10 653	11 245
2210 On a payroll basis	..	2 432	4 039	5 216	8 413	8 926	9 282	9 591	10 299	10 883
2220 On an income tax basis	..	83	182	238	218	244	255	287	354	362
2300 Self-employed or non-employed	..	95	8	7	4	2	3	2	4	6
2310 On a payroll basis	..	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	..	95	8	7	4	2	3	2	4	6
2400 Unallocable between 2100, 2200 and 2300	50	9	11	0	1	0	0	1	1	0
2410 On a payroll basis	50	9	11	0	1	0	0	1	1	..
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 176</b>	<b>-40</b>	<b>57</b>	<b>0</b>	<b>92</b>	<b>91</b>	<b>91</b>	<b>99</b>	<b>99</b>
Extraordinary solidarity tax (IES)	..	1 151	9	3	3	5	1	0	1	0
IES refunds	..	-2	-48	-2	-86	-1	0	-2	0	-3
National Housing Fund (FONAVI)	..	27	0	0	0	0	0	0	0	0
Contributions to SENATI	..	0	0	56	82	88	90	93	98	102
<b>4000 Taxes on property</b>	<b>87</b>	<b>323</b>	<b>1 931</b>	<b>2 231</b>	<b>2 154</b>	<b>2 429</b>	<b>2 637</b>	<b>2 573</b>	<b>2 680</b>	<b>3 063</b>
4100 Recurrent taxes on immovable property	0	298	554	727	1 230	1 463	1 629	1 718	1 748	2 026
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	49	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	25	1 377	1 504	925	966	1 008	855	932	1 037
Financial transactions tax	0	0	1 031	944	153	161	168	175	200	224
Real estate transfer tax	0	25	347	560	772	805	840	680	732	813
Tax Law Decree 519	38	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>454</b>	<b>16 263</b>	<b>27 142</b>	<b>36 353</b>	<b>49 933</b>	<b>51 102</b>	<b>48 247</b>	<b>50 061</b>	<b>58 551</b>	<b>60 366</b>
5100 Taxes on production, sale, transfer, etc	454	16 239	27 075	36 199	49 668	50 820	47 943	49 774	58 257	60 064
5110 General taxes	109	9 646	20 151	29 094	41 779	42 612	39 462	41 036	49 038	49 197
5111 Value added taxes	109	9 646	20 151	29 094	41 779	42 612	39 462	41 036	49 038	49 197
VAT (internal)	69	6 992	13 586	19 629	28 732	30 410	31 040	32 114	35 125	37 892
VAT (imports)	41	4 961	11 673	15 908	21 620	21 259	21 652	22 529	25 541	25 613
VAT refunds	0	-2 307	-5 107	-6 442	-8 573	-9 056	-13 231	-13 606	-11 628	-14 307
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

Table 5.23. **Peru / Perú (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million PEN	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5120 Taxes on specific goods and services	345	6 593	6 924	7 105	7 889	8 208	8 482	8 737	9 219	10 867
5121 Excises	232	3 518	4 445	4 875	5 488	5 796	6 175	6 588	7 011	8 668
Fuels	151	2 145	2 419	2 410	2 041	2 211	2 423	2 604	2 565	3 212
Gasoline sales tax	3	97	174	210	380	332	312	363	437	456
Other excises	78	1 304	1 872	2 258	3 094	3 284	3 479	3 711	4 295	5 005
Excise tax refunds	0	-28	-20	-4	-27	-31	-39	-91	-286	-4
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 960	2 198	1 803	1 790	1 775	1 606	1 448	1 455	1 424
5124 Taxes on exports	2	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	115	281	427	612	637	701	702	754	774
Casinos and slot machines	..	81	109	187	279	279	298	297	318	310
Tourism tax	..	0	87	105	127	144	173	174	193	215
Municipal taxes on services	..	34	85	135	206	214	230	230	243	250
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	25	67	154	264	282	303	288	294	302
5210 Recurrent taxes	..	25	67	154	264	282	303	288	294	302
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>9</b>	<b>745</b>	<b>770</b>	<b>914</b>	<b>2 633</b>	<b>2 108</b>	<b>1 522</b>	<b>780</b>	<b>1 662</b>	<b>2 215</b>
6100 Paid solely by business	0	84	82	108	158	179	185	140	133	135
Single simplified regime	..	84	82	108	158	179	185	140	133	135
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	9	662	688	806	2 475	1 929	1 337	639	1 529	2 080
Tax debt payments	9	542	510	714	814	922	1 068	1 109	1 320	1 843
Other taxes	0	133	253	280	2 060	1 790	1 114	785	1 225	1 349
Other tax refunds	0	-14	-74	-188	-399	-783	-845	-1 255	-1 016	-1 112

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

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

Heading 2000: All contributions pertaining to pensions are only made by employees and contributions to healthcare are made by employers.

The exceptions are special regimes which apply to self-employed and are levied on an income basis. Social security contributions at local level have been added in this edition.

Heading 3000: Contributions to SENATI have been added in this edition. The tax revenue is classified under the central government. In Peru this revenue is classified under a separate unit considered to be different to the central government.

Heading 5123: Import tax refunds are classified under 6200 because they cannot be distinguished from other tax refunds.

Source: Superintendencia Nacional de Aduanas y de Administración Tributaria (National Superintendence of Customs and Tax Administration - SUNAT); Banco de la Nación (Bank of the Nation); Ministerio de Economía y Finanzas (Ministry of Economy and Finance); Servicio Nacional de Adiestramiento en Trabajo Industrial (National Industrial Work Training Service).

StatLink  <https://doi.org/10.1787/888934235905>

Table 5.24. **Saint Lucia / Santa Lucía**  
Details of tax revenue / Ingresos tributarios detallados

Million XCD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	..	<b>480</b>	<b>765</b>	<b>828</b>	<b>981</b>	<b>1 045</b>	<b>1 090</b>	<b>1 100</b>	<b>1 163</b>	<b>1 179</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>137</b>	<b>196</b>	<b>224</b>	<b>224</b>	<b>242</b>	<b>259</b>	<b>247</b>	<b>268</b>	<b>256</b>
1100 Of individuals	..	49	71	83	101	105	106	124	131	134
1110 On income and profits	..	49	71	83	101	105	106	124	131	134
Personal income tax	..	49	71	83	101	105	106	104	113	116
Arrears on personal income tax	..	0	0	0	0	0	0	21	18	18
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	63	92	95	71	78	99	102	115	111
1210 On profits	..	63	92	95	71	78	99	102	115	111
Corporate income tax	..	63	92	95	71	78	99	89	92	93
Arrears on corporate income tax	..	0	0	0	0	0	0	13	23	18
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	26	33	46	53	58	53	21	23	11
Withholdings	..	7	5	14	27	25	24	24	28	16
Arrears	..	25	35	42	33	44	39	7	5	7
Tax Refunds	..	-6	-8	-10	-7	-10	-10	-10	-11	-11
<b>2000 Social security contributions</b>	..	<b>48</b>	<b>77</b>	<b>92</b>	<b>108</b>	<b>111</b>	<b>113</b>	<b>114</b>	<b>124</b>	<b>124</b>
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	..	48	77	92	108	111	113	114	124	124
2410 On a payroll basis	..	48	77	92	108	111	113	114	124	124
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>11</b>	<b>37</b>	<b>19</b>	<b>24</b>	<b>23</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>25</b>
4100 Recurrent taxes on immovable property	..	2	5	3	9	11	12	12	10	8
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	9	32	16	14	12	14	14	17	18
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
<b>5000 Taxes on goods and services</b>	..	<b>284</b>	<b>456</b>	<b>493</b>	<b>625</b>	<b>670</b>	<b>694</b>	<b>712</b>	<b>744</b>	<b>774</b>
5100 Taxes on production, sale, transfer, etc	..	277	430	467	603	642	663	685	717	745
5110 General taxes	..	101	122	119	334	347	335	309	331	342
5111 Value added taxes	..	0	0	0	334	346	335	309	331	342
VAT (domestic)	..	..	..	..	183	184	177	170	181	..
VAT (imports)	..	..	..	..	151	163	159	139	149	..
5112 Sales tax	..	101	122	119	0	0	0	0	0	0
Consumption tax (domestic)	..	11	10	6	0	0	..	..	..	..
Consumption tax (Imports)	..	90	112	114	0	0	..	..	..	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	176	308	348	268	295	328	376	386	402
5121 Excises	..	34	49	85	78	92	112	128	134	140
Excise tax (domestic)	..	28	3	14	4	4	4	5	5	5
Excise tax (imports)	..	0	43	68	67	74	87	103	109	114
Fuel Surcharge	..	3	4	4	8	15	21	21	20	21
Surcharge on international calls	..	4	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	108	194	187	164	179	189	202	207	205
Import Duty	..	64	107	101	101	106	114	121	123	122
Thruput Charge	..	1	3	6	2	3	4	5	4	4
Service Charge (imports) and security charges	..	33	66	64	61	70	72	76	80	80
Environmental Levy	..	9	18	16	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0



Table 5.24. **Saint Lucia / Santa Lucía (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million XCD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	34	65	76	27	24	26	46	45	57
Hotel occupancy tax	..	23	34	34	3	1	0	0	0	1
Insurance premium tax	..	4	7	7	8	8	8	9	9	10
Cellular tax	..	0	12	18	0	0	0	0	0	0
Passenger facility fee	..	0	3	5	4	4	3	4	3	3
Travel tax	..	3	3	4	4	4	4	5	5	4
Airport tax	..	5	6	9	8	7	11	29	28	39
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	7	25	26	22	29	31	27	28	29
5210 Recurrent taxes	..	7	25	26	22	29	31	27	28	29
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	7	25	26	22	29	31	27	28	29
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
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March. For example, the data for 2019 represent April 2019 to March 2020.

The data are on a cash basis.

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

Heading 1000: Arrears on PIT and CIT have been added as country specific taxes under headings 1100 and 1200 in this edition. They were previously grouped together under heading 1300.

Heading 2000: Social security contribution data have been added in this edition based on annual reports of National Insurance Corporation. Social security contributions follow financial year from July to June, instead of April to March. For example, social security contributions in 2019 are between 1st July 2018 and 30th June 2019. The figures for 2018 and 2019 are estimated.

Heading 4000: Property tax is classified under heading 4100 in this edition. It was previously under heading 4500.

Heading 5123: Data for security charge in 2019 is estimated.

Heading 5213: The figure in 2019 is estimated.

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

StatLink  <https://doi.org/10.1787/888934235924>

Table 5.25. **Trinidad and Tobago / Trinidad y Tobago**  
Details of tax revenue / Ingresos tributarios detallados

Million TTD

	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>4 923</b>	<b>10 953</b>	<b>37 099</b>	<b>39 720</b>	<b>50 911</b>	<b>46 559</b>	<b>33 984</b>	<b>31 164</b>	<b>36 813</b>	<b>38 468</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 595</b>	<b>6 224</b>	<b>26 853</b>	<b>27 213</b>	<b>36 371</b>	<b>29 628</b>	<b>17 057</b>	<b>16 133</b>	<b>19 411</b>	<b>22 346</b>
1100 Of individuals	669	2 325	3 426	4 674	6 859	7 752	7 458	6 570	6 840	7 170
1110 On income and profits	669	2 325	3 426	4 674	6 859	7 752	7 458	6 570	6 840	7 170
Health surcharge	92	149	170	185	210	264	226	218	184	191
Insurance surrender tax	6	7	16	22	29	42	46	48	57	65
Individuals (Ch. 75:01)	571	2 169	3 239	4 467	6 620	7 445	7 187	6 303	6 599	6 915
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 856	3 704	22 252	21 659	28 570	20 810	8 608	8 736	11 713	13 816
1210 On profits	1 856	3 704	22 252	21 659	28 570	20 810	8 608	8 736	11 713	13 816
Oil companies	1 439	2 441	16 206	13 834	16 970	10 513	1 036	1 116	2 093	3 755
Other companies	383	1 041	4 797	6 630	10 151	9 481	7 003	6 919	8 858	8 694
Business levy	0	65	138	206	210	215	438	603	608	649
National recovery impost	34	0	0	0	0	0	0	0	0	0
Unemployment Fund	0	157	1 111	989	1 240	601	131	99	153	718
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	1 175	881	942	1 067	990	827	858	1 360
<b>2000 Social security contributions</b>	<b>183</b>	<b>702</b>	<b>1 502</b>	<b>2 645</b>	<b>3 624</b>	<b>4 261</b>	<b>4 252</b>	<b>4 608</b>	<b>4 670</b>	<b>4 757</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	183	702	1 502	2 645	3 624	4 261	4 252	4 608	4 670	4 757
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>90</b>	<b>175</b>	<b>385</b>	<b>194</b>	<b>289</b>	<b>406</b>	<b>332</b>	<b>322</b>	<b>362</b>	<b>405</b>
4100 Recurrent taxes on immovable property	39	64	84	22	3	3	3	3	4	50
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	1	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	111	301	172	285	403	329	319	359	356
Stamp duties	49	111	301	172	285	403	329	319	359	356
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
<b>5000 Taxes on goods and services</b>	<b>2 055</b>	<b>3 852</b>	<b>8 358</b>	<b>9 667</b>	<b>10 627</b>	<b>12 264</b>	<b>12 344</b>	<b>10 101</b>	<b>12 370</b>	<b>10 960</b>
5100 Taxes on production, sale, transfer, etc	1 973	3 603	8 010	9 282	10 047	11 678	11 765	9 675	12 026	10 657
5110 General taxes	980	1 890	5 105	6 358	6 126	7 569	7 617	5 876	8 087	6 836
5111 Value added taxes	927	1 890	4 829	6 032	5 745	7 223	7 005	5 050	7 245	5 848
5112 Sales tax	54	0	0	0	0	0	0	1	0	0
5113 Other	0	0	276	325	381	346	612	825	842	988
Green Fund	..	..	276	325	381	346	612	803	813	957
Tax on online purchases	..	..	0	0	0	0	0	22	29	31
5120 Taxes on specific goods and services	993	1 713	2 904	2 924	3 921	4 108	4 148	3 798	3 939	3 822
5121 Excises	481	801	614	708	680	703	735	739	793	680
Alcohol products	..	..	..	156	157	154	168	150	183	187
Beer	..	..	..	202	172	189	181	202	202	173
Petroleum products	..	..	..	105	94	88	132	102	98	23
Cigarette products	..	..	..	243	235	243	226	253	269	262
Malt beverages	..	..	..	2	23	29	28	33	41	35
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	260	748	2 004	1 905	2 861	3 014	3 016	2 684	2 732	2 672
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 5.25. **Trinidad and Tobago / Trinidad y Tobago (cont.)**  
 Details of tax revenue / Ingresos tributarios detallados

Million TTD	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5126 Taxes on specific services	49	163	284	311	380	391	397	375	414	470
Insurance premium tax	0	56	130	167	197	191	181	163	170	180
Transaction tax on financial services	0	23	42	53	75	75	87	93	97	103
Hotel room tax	0	23	48	46	56	64	54	52	52	55
Betting and entertainment taxes	4	17	0	12	0	0	0	0	0	0
Other taxes on goods and services	45	44	63	33	52	61	75	67	95	132
5127 Other taxes on internat. trade and transactions	202	0	2	1	0	0	0	1	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	81	249	348	386	580	586	580	426	344	303
5210 Recurrent taxes	81	249	348	386	580	586	580	426	344	303
Motor vehicle taxes and duties	76	239	338	375	569	575	569	415	334	291
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	5	10	10	10	11	11	11	11	11	12
Liquor and miscellaneous business licence fees	5	10	10	10	11	11	11	11	11	12
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
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Fiscal year ending on 30th September. For example, the data for 2019 represent October 2018 to September 2019.

The data are on a cash basis.

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

Heading 2000: Social security contributions follow financial year from July to June, instead of October to September. For example, social security contributions in 2019 are between 1st July 2018 and 30th June 2019. The figures include total contribution income of National Insurance Board minus refunds. A small amount of voluntary contributions have been identified and removed from the figures since 2013. Data for 2019 is estimated.

Source: Ministry of Finance; The National Insurance Board.

StatLink  <https://doi.org/10.1787/888934235943>

Table 5.26. **Uruguay**  
Details of tax revenue / Ingresos tributarios detallados

Million UYU	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>2 399</b>	<b>64 183</b>	<b>141 132</b>	<b>212 907</b>	<b>365 043</b>	<b>398 274</b>	<b>441 875</b>	<b>494 901</b>	<b>534 519</b>	<b>573 642</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>114</b>	<b>8 698</b>	<b>20 540</b>	<b>42 583</b>	<b>73 120</b>	<b>84 141</b>	<b>101 738</b>	<b>125 295</b>	<b>140 527</b>	<b>149 920</b>
1100 Of individuals	0	3 597	8 362	19 148	40 334	45 451	51 679	68 948	78 571	85 847
Personal income tax (IRP)	..	3 597	3 519	0	0	0	0	0	0	0
1110 On income and profits	..	..	4 262	16 790	35 367	39 613	44 817	60 570	69 083	75 944
IRPF second category	..	..	4 262	14 643	31 365	34 881	39 883	54 327	61 077	67 254
Social security assistance	..	..	0	2 651	5 518	6 576	7 480	9 448	11 091	12 336
Personal income tax refunds	..	..	0	-504	-1 517	-1 844	-2 545	-3 204	-3 085	-3 646
1120 On capital gains	..	..	581	2 358	4 967	5 838	6 862	8 377	9 488	9 903
IRPF first category	..	..	581	2 358	4 967	5 838	6 862	8 377	9 488	9 903
1200 Corporate	114	5 102	11 829	21 772	29 549	34 814	45 535	51 169	56 316	58 071
1210 On profits	114	5 102	11 829	21 772	29 549	34 814	45 535	51 169	56 316	58 071
Income tax for economic activities (IRAE)	0	0	709	21 437	29 407	34 720	45 461	51 081	56 316	58 071
Industry and commerce income tax (IRIC)	97	5 096	11 055	333	142	94	73	88	0	0
Agricultural income tax (IRA)	10	3	65	2	0	0	1	0	0	0
Tax on agricultural activities (IMAGRO)	7	3	0	0	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	349	1 662	3 237	3 875	4 523	5 179	5 639	6 002
Non-resident income tax (IRNR)	..	..	349	1 662	3 237	3 875	4 523	5 179	5 639	6 002
<b>2000 Social security contributions</b>	<b>717</b>	<b>17 679</b>	<b>28 485</b>	<b>49 742</b>	<b>100 993</b>	<b>109 282</b>	<b>119 101</b>	<b>131 545</b>	<b>139 561</b>	<b>151 589</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	717	17 679	28 485	49 742	100 993	109 282	119 101	131 545	139 561	151 589
2410 On a payroll basis	717	17 679	28 485	49 742	100 993	109 282	119 101	131 545	139 561	151 589
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>213</b>	<b>5 508</b>	<b>13 243</b>	<b>18 965</b>	<b>29 226</b>	<b>32 422</b>	<b>36 441</b>	<b>38 460</b>	<b>40 508</b>	<b>44 178</b>
4100 Recurrent taxes on immovable property	87	3 248	5 686	8 140	13 016	14 884	16 812	18 180	19 648	21 056
Primary education tax	0	378	691	1 064	1 612	2 386	2 474	2 781	2 961	3 271
Farm property tax	0	155	0	189	921	886	852	764	728	750
Property tax surcharge	0	0	0	0	541	503	511	543	476	471
Primary education tax refunds	0	0	0	0	0	0	0	0	-3	-2
Other property taxes	87	2 715	4 995	6 887	9 942	11 109	12 975	14 092	15 485	16 567
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	5 392	8 760	13 714	14 776	16 652	17 057	17 473	19 717
4210 Individual	64	1 08	340	382	629	606	684	711	760	707
4220 Corporate	30	1 661	5 052	8 378	13 085	14 170	15 968	16 346	16 713	19 010
Corporate wealth tax	28	1 507	4 805	8 165	13 079	14 167	15 967	16 345	16 713	19 010
Tax on financial investment companies (ISAFI)	1	154	247	213	6	3	1	1	1	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	31	476	1 831	1 740	1 994	2 241	2 439	2 662	2 819	2 841
Property transfer tax (ITP)	11	372	1 405	1 347	1 442	1 601	1 724	1 927	1 984	1 859
Tax on transfer of rights over athletes	0	0	50	3	0	0	0	0	0	0
Auction tax	20	104	376	390	553	639	714	735	835	982
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	1	15	335	326	502	522	538	560	567	564
Corporation control tax (ICOSA)	1	15	236	325	502	522	538	560	567	564
Financial system control tax (ICOSIFI)	0	0	99	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 358</b>	<b>32 139</b>	<b>77 673</b>	<b>100 282</b>	<b>159 646</b>	<b>170 279</b>	<b>182 082</b>	<b>196 669</b>	<b>210 711</b>	<b>224 394</b>
5100 Taxes on production, sale, transfer, etc	1 301	29 562	74 369	96 494	153 184	162 739	172 823	186 355	199 329	212 218
5110 General taxes	660	18 009	50 943	69 951	108 918	114 627	123 262	129 663	137 400	145 846
5111 Value added taxes	660	17 995	49 064	69 921	108 918	114 627	123 262	129 663	137 400	145 846
5112 Sales tax	1	14	1 879	30	0	0	0	0	0	0
Social security financing tax (COFIS)	0	0	1 859	30	..	..	..	..	..	..
Other sales taxes	1	14	20	0	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0

Table 5.26. **Uruguay (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

Million UYU	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
5120 Taxes on specific goods and services	641	11 553	23 426	26 543	44 266	48 111	49 561	56 692	61 928	66 372
5121 Excises	393	7 896	13 409	17 300	27 770	31 197	32 528	37 779	39 214	42 183
Fuels	203	4 067	5 694	6 551	11 816	14 096	15 222	17 129	18 662	20 094
Tobacco products	80	1 741	3 085	4 236	4 913	5 778	6 144	6 995	7 518	7 703
Motor vehicles	20	656	1 333	2 289	3 924	4 017	3 960	4 313	3 789	3 799
Non-alcoholic beverages	19	464	804	1 172	1 926	2 131	2 330	2 547	2 687	2 754
Agricultural products	4	299	1 396	1 349	2 144	2 223	2 227	2 369	2 636	2 998
Beer	8	205	372	602	1 035	1 102	1 109	1 357	1 526	1 494
Advances of import excises	0	27	-250	-136	398	312	-62	1 372	704	1 591
Greases and lubricants	5	119	306	390	519	525	559	623	652	677
Alcoholic beverages	22	212	415	562	883	789	774	766	617	677
Other excises	32	106	254	283	213	224	265	309	423	397
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	214	1 967	7 077	8 478	15 167	15 440	15 384	17 198	20 878	22 124
5124 Taxes on exports	1	32	274	325	520	582	658	664	770	858
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	34	1 392	2 145	440	809	892	991	1 052	1 067	1 207
Bank asset tax (IMABA)	31	1 092	686	2	1	0	0	0	0	0
Income tax for insurance companies	3	76	336	366	691	763	845	902	916	1 004
Other services taxes	0	224	1 123	72	117	129	146	150	152	202
5127 Other taxes on internat. trade and transactions	0	265	520	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	57	2 576	3 303	3 788	6 463	7 540	9 259	10 313	11 382	12 176
5210 Recurrent taxes	57	2 576	3 303	3 788	6 463	7 540	9 259	10 313	11 382	12 176
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	57	2 576	3 303	3 788	6 463	7 540	9 259	10 313	11 382	12 176
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
<b>6000 Other taxes</b>	<b>-3</b>	<b>159</b>	<b>1 191</b>	<b>1 335</b>	<b>2 057</b>	<b>2 151</b>	<b>2 513</b>	<b>2 933</b>	<b>3 212</b>	<b>3 560</b>
6100 Paid solely by business	-10	-145	626	586	741	796	850	925	980	1 039
Small business tax (minimum VAT)	0	296	563	586	741	796	850	925	980	1 039
Credit card tax	0	0	63	0	0	0	0	0	0	0
Other tax refunds	-10	-440	0	0	0	0	0	0	0	0
6200 Other	7	303	565	748	1 316	1 355	1 663	2 008	2 232	2 521

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Heading 2000: Figures for 1990-98 are estimated by the General Tax Directorate (DGI). The figures have included income from Social Security Bank (BPS) published by the Ministry of Economy and Finance since 1999.

Heading 5112: The tax on the sale of goods by public auctions recorded under other sales taxes is classified in category 4000 in ECLAC data.

Source: Dirección General Impositiva (General Tax Directorate); Ministerio de Economía y Finanzas (Ministry of Economy and Finance).

StatLink  <https://doi.org/10.1787/888934235962>

Table 5.27. **Venezuela**  
Details of tax revenue / Ingresos tributarios detallados

VES	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
<b>Total tax revenue</b>	<b>4 115</b>	<b>108 486</b>	<b>838 614</b>	<b>1 200 840</b>	..	..	..	..	..	..
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 444</b>	<b>46 856</b>	<b>375 642</b>	<b>368 365</b>	<b>1 878 840</b>	<b>2 847 864</b>	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	3 148	33 683	199 585	86 998	676 007	473 879	..	..	..	..
1210 On profits	3 148	33 683	199 585	86 998	676 007	473 879	..	..	..	..
Oil	3 148	33 683	199 585	86 998	676 007	473 879	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	176 057	281 367	1 202 834	2 373 986	7 331 699	31 378 510	..	..
<b>2000 Social security contributions</b>	<b>202</b>	<b>5 905</b>	<b>42 176</b>	<b>96 896</b>	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	202	5 905	42 176	96 896	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..
<b>4000 Taxes on property</b>	<b>11</b>	<b>3 999</b>	<b>27 147</b>	<b>2 217</b>	<b>10 463</b>	<b>29 459</b>	<b>90 877</b>	<b>24 353 035</b>	..	..
4100 Recurrent taxes on immovable property	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	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	1 050	2 217	10 463	29 459	90 877	361 298	..	..
4310 Estate and inheritance taxes	11	191	1 050	2 217	10 463	29 459	90 877	361 298	..	..
4320 Gift taxes	0	0	0	0	0	0	0	0	..	..
4400 Taxes on financial and capital transactions	0	3 808	26 097	0	0	0	0	23 991 737	..	..
Bank debits	..	2 918	26 097	..	..	..	..	0	..	..
Registration of immovable property rights	..	890	0	..	..	..	..	0	..	..
Tax on Large Financial Transactions (IGTF)	..	0	0	..	..	..	..	23 991 737	..	..
4500 Non-recurrent taxes	0	0	0	0	0	0	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	..	..
<b>5000 Taxes on goods and services</b>	<b>457</b>	<b>51 726</b>	<b>393 649</b>	<b>733 363</b>	<b>3 462 719</b>	<b>9 128 199</b>	<b>25 580 149</b>	<b>148 669 517</b>	..	..
5100 Taxes on production, sale, transfer, etc	457	51 726	393 649	733 363	3 462 719	9 128 199	25 580 149	148 669 517	..	..
5110 General taxes	0	32 716	278 954	561 005	2 721 869	7 027 427	19 070 779	112 990 174	..	..
5111 Value added taxes	0	32 716	278 954	561 005	2 721 869	7 027 427	19 070 779	112 990 174	..	..
5112 Sales tax	..	0	0	0	0	0	0	0	..	..
5113 Other	..	0	0	0	0	0	0	0	..	..
5120 Taxes on specific goods and services	457	19 011	114 695	172 357	740 850	2 100 772	6 509 370	35 679 343	..	..
5121 Excises	157	7 742	29 778	88 722	305 249	1 165 755	4 399 252	29 679 186	..	..
Oil	57	4 679	7 039	12 798	0	0	0	0	..	..
Alcoholic beverages	58	852	9 081	21 915	108 885	444 982	1 568 778	14 113 397	..	..
Tobacco	42	2 201	13 641	54 009	196 364	720 772	2 830 474	15 565 789	..	..
Matches	0	9	17	0	0	0	0	0	..	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	..	..
5123 Customs and import duties	300	9 716	82 713	81 333	433 979	932 598	2 103 519	5 986 482	..	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	..	..
5126 Taxes on specific services	0	1 552	2 204	2 302	1 621	2 419	6 600	13 675	..	..
Telecommunications	0	1 505	1 658	0	0	0	0	0	..	..
Casinos, bingo and slot machines	0	47	546	2 302	1 621	2 419	6 600	13 675	..	..
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	..	..
5130 Unallocable between 5110 and 5120	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	..	..
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

Table 5.27. **Venezuela (cont.)**  
Details of tax revenue / Ingresos tributarios detallados

VES	1990	2000	2007	2010	2014	2015	2016	2017	2018	2019
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	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80 237</b>	<b>158 333</b>	<b>263 062</b>	<b>1 225 170</b>	..	..
6100 Paid solely by business	..	..	..	..	0	0	0	0	..	..
6200 Other	..	..	..	..	80 237	158 333	263 062	1 225 170	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data are not available for 2018 and 2019.

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

The figures since 2015 should be interpreted with caution as they have been affected by the high rate of inflation over this period.

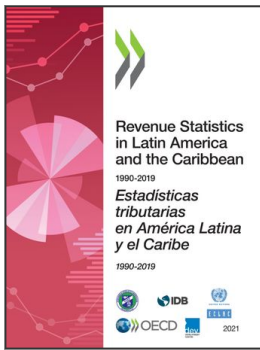
Total tax revenue data have not been available since 2014 due to missing data for social security contributions since 2014 and oil revenues since 2016 (classified in heading 1210 taxes on corporate profits).

Source: Servicio Nacional Integrado de Administración Aduanera (National Integrated Service of Customs); Ministerio de Finanzas (Ministry of Finance).

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