

## **PART IV**

### **Tax Revenues by Sub-sectors of General Government**

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

## **PARTE IV**

### **Ingresos tributarios por sub-sectores de gobierno general**

Los ingresos de los países latinoamericanos y de los países de la OCDE se han atribuido a los diferentes niveles de gobierno de acuerdo con lo recogido en la versión final 2008 del Sistema de Cuentas Nacionales (SCN), según el cual, los ingresos se atribuyen por lo general al nivel de gobierno que ejerce la facultad de aplicar el impuesto o que puede a su discreción establecer y modificar la tasa del impuesto.

Table 27 - Cuadro 27

**Attribution of tax revenues to sub-sectors of general government as percentage of total tax revenue<sup>1</sup>**  
**Atribución de los ingresos tributarios en los sub-sectores del gobierno general como porcentaje del ingreso tributario total<sup>1</sup>**

	Central government			State or Regional government			Local government			Social Security Funds		
	1995	2000	2010	1995	2000	2010	1995	2000	2010	1995	2000	2010
<b>Federal countries</b>												
Argentina	59.0	66.4	64.6	17.5	17.8	14.2		23.4	15.8	21.2		
Brazil	44.7	47.8	45.9	26.8	25.3	23.9		24.8	23.5	26.0		
Mexico	80.1	80.7	81.1	2.1	2.0	2.4	3.7	3.4	4.1	15.4		
Venezuela	94.6	94.6	95.2				1.1	0.8	1.2	16.6	16.5	15.4
OECD <sup>2</sup>	53.3	56.5	53.8	15.9	15.3	16.3	7.7	6.9	7.9	22.9	21.1	21.8
<b>Regional countries</b>												
Colombia <sup>3</sup>	61.5	67.2	71.0	5.8	4.1	3.1	9.0	11.6	13.7	23.7	17.1	12.2
OECD - Spain <sup>4</sup>	50.4	49.0	34.7	4.8	7.6	18.2	8.5	9.1	9.5	35.8	33.8	37.1
<b>Unitary countries</b>												
Chile	89.9	87.8	88.6				6.5	7.9	6.2	3.6	4.4	5.2
Costa Rica	66.2	65.3	63.4					2.1	3.0	33.8	32.6	33.6
Dominican Republic	99.3	98.9	99.2							0.7	1.1	0.8
Ecuador	73.9	87.7	77.5							26.1	12.3	22.5
El Salvador	85.9	83.6	88.4							14.1	16.4	11.6
Guatemala	83.8	83.6	83.2				0.6	0.9	1.5	15.6	15.5	15.3
Panama	62.0	59.6	65.4					2.2		38.0	34.6	34.6
Paraguay	100.0	82.7	80.3								17.3	15.5
Peru	88.2	87.9	86.4							11.8	12.1	9.4
Uruguay	67.1	67.6	75.0							32.9	32.4	25.0
OECD <sup>5</sup>	65.8	66.4	63.5				10.7	11.0	11.8	23.2	22.3	24.4
Portugal <sup>6</sup>	73.5	71.4	67.7				4.2	4.5	5.7	21.5	23.6	26.3

1. The figures exclude local government revenues for Argentina, Costa Rica (up to 1997), Dominican Republic, Ecuador, El Salvador, Panama (up to 1998 and 2010), Paraguay (up to 2004), Peru (up to 2004), Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, Costa Rica (hasta 1997), República Dominicana, Ecuador, El Salvador, Panamá (hasta 1998 y 2010), Paraguay (hasta 2004), Perú (hasta 2004), Uruguay y Venezuela dado que los datos no están disponibles.

2. Represents the unweighted average for OECD federal member countries.

2. Representa el promedio no ponderado para los países federales miembros de la OCDE.

3. Colombia is constitutionally a unitary country with a decentralised political structure.

3. Colombia es constitucionalmente un país unitario con una estructura política descentralizada.

4. Spain is constitutionally a non-federal country with a highly decentralised political structure. Totals do not add up to 100 as customs duties collected for the EU are not included.

4. España es constitucionalmente un país no federal con una estructura política altamente descentralizada. El total no suma 100 por ciento porque no se incluyen los aranceles recaudados en la Unión Europea.

5. Represents the unweighted average for OECD unitary countries.

5. Representa el promedio no ponderado para los países unitarios miembros de la OCDE.

6. The totals do not sum to 100% as the customs duties collected for the European Union are not included.

6. El total no suma 100% porque no se incluyen los aranceles recaudados en la Unión Europea.

IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Argentina

Argentina

Table 28 - Cuadro 28

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of argentinean pesos

Millones de pesos argentinos

	Federal government Gobierno federal			State/Regional Estado/Regional			Local government <sup>1</sup> Gobierno local <sup>1</sup>			Social security funds Fondos de seguridad social					
	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	382	6 475	11 303	29 203	78 427	-	-	-	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	-	-	-	-	-	-	-	-	-	-	2 583	12 251	9 670	17 400	102 460
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	499	421	1 254	11 439	32 674	803	2 471	2 643	4 555	10 864	-	-	-	-	-
4100 Recurrent taxes on immovable property	-	-	-	-	-	412	1 563	1 809	2 836	5 035	-	-	-	-	-
4200 Recurrent taxes on net wealth	3	320	1 084	1 867	5 248	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	496	100	100	9 550	27 423	160	908	833	1 719	5 829	-	-	-	-	-
4500 Non-recurrent taxes	-	1	70	21	3	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	231	-	-	-	-	-	-	-	-	-
<b>5000 Taxes on goods and services</b>	4 713	22 999	27 592	62 057	198 346	979	6 032	6 918	15 898	54 746	-	-	-	-	-
5100 Taxes on production, sale, transfer, etc	4 713	22 999	27 592	62 057	198 346	846	5 220	6 114	14 613	51 148	-	-	-	-	-
5110 General taxes	1 591	16 306	18 426	34 968	113 330	846	5 220	6 114	14 613	51 148	-	-	-	-	-
5120 Taxes on specific goods and services	3 122	6 692	9 166	27 089	85 016	-	-	-	-	-	-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities <sup>2</sup>	-	-	-	-	-	133	812	804	1 285	3 598	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>6000 Other taxes</b>	215	973	395	877	2 386	43	668	1 309	1 474	3 110	-	-	-	-	-
<b>TOTAL TAX REVENUE</b>	5 809	30 868	40 544	103 576	311 833	1 825	9 172	10 870	21 927	68 720	2 583	12 251	9 670	17 400	102 460

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

1. Las cifras excluyen los ingresos de gobiernos locales ya que los datos no están disponibles.

2. In ECLAC data, property tax on motor vehicles is classified in category 4000.

2. En los datos de CEPAL el impuesto sobre propiedad de vehículos automotores es clasificado en la categoría 4000.

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IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Brazil

Brazil

Table 29 - Cuadro 29

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of reais

Millones de reales

	Federal government Gobierno federal						State/Regional Estado/Regional					Local government Gobierno local					Social security funds Fondos de seguridad social						
	1990	1995	2000	2005	2010		1990	1995	2000	2005	2010		1990	1995	2000	2005	2010		1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	1	36 753	68 667	149 309	258 904		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
<b>2000 Social security contributions</b>	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
<b>3000 Taxes on payroll and workforce</b>	0	4 376	6 749	14 469	33 279		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
<b>4000 Taxes on property</b>	0	3 464	17 726	35 282	27 005		0	2 636	5 623	11 282	23 073		0	3 433	5 469	9 710	19 800		-	-	-	-	-
4100 Recurrent taxes on immovable property	0	99	234	288	495		-	-	-	-	-		0	2 777	4 519	8 117	15 381		-	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
4300 Estate, inheritance and gift taxes	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
4400 Taxes on financial and capital transactions	0	3 365	17 492	34 994	26 510		0	178	329	821	2 331		0	656	950	1 593	4 419		-	-	-	-	-
4500 Non-recurrent taxes	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-		0	2 458	5 294	10 460	20 743		-	-	-	-	-		-	-	-	-	-
<b>5000 Taxes on goods and services</b>	1	38 901	74 190	147 819	238 933		1	48 155	83 848	158 809	267 504		0	3 332	6 106	11 247	27 418		-	-	-	-	-
5100 Taxes on production, sale, transfer, etc	1	38 901	74 190	147 819	238 933		1	47 228	82 279	153 437	256 838		0	3 332	6 106	11 247	27 418		-	-	-	-	-
5110 General taxes	1	34 007	65 745	129 567	194 578		1	47 228	82 279	153 437	256 838		0	3 332	6 106	11 247	27 418		-	-	-	-	-
5120 Taxes on specific goods and services	-	4 894	8 445	18 252	44 356		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
5200 Taxes on use of goods and perform activities	-	-	-	-	-		0	927	1 569	5 372	10 666		-	-	-	-	-		-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
<b>6000 Other taxes</b>	0	1 463	2 337	2 039	3 353		0	271	322	1 551	2 334		0	256	377	1 404	3 098		-	-	-	-	-
<b>TOTAL TAX REVENUE</b>	1	84 957	169 669	348 918	561 475		1	51 062	89 793	171 641	292 912		0	7 021	11 952	22 360	50 316		1	47 218	83 469	168 226	318 395

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IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Chile

Chile

Table 30 - Cuadro 30

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of Chilean pesos

Millones de pesos chilenos

	Central government Gobierno central				Local government Gobierno local				Social security funds Fondos de seguridad social			
	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2010
<b>1000 Taxes on income, profits and capital gains</b>	412 974	1 359 694	1 841 630	5 171 293	8 329 060	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	66 738	155 855	232 728	287 422	371 386	-	-	-	92 821	193 269	344 030	1 122 601
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	59 682	181 432	255 371	490 120	245 044	49 637	157 193	298 666	411 656	540 320	-	-
4100 Recurrent taxes on immovable property	10 331	13 044	3 578	4 909	8 805	49 637	157 193	298 666	411 656	540 320	-	-
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	3 444	13 245	10 906	23 184	39 338	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	45 907	155 143	240 886	462 027	196 901	-	-	-	-	-	-	-
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-	-	-
<b>5000 Taxes on goods and services</b>	1 063 677	3 179 304	4 719 255	6 831 421	10 330 378	55 045	192 325	322 514	514 952	800 810	-	-
5100 Taxes on production, sale, transfer, etc	1 060 304	3 169 645	4 684 525	6 811 328	10 294 165	13 705	52 690	105 302	140 703	220 657	-	-
5110 General taxes	664 421	2 187 602	3 306 350	5 391 285	8 399 926	-	-	-	-	-	-	-
5120 Taxes on specific goods and services <sup>1</sup>	395 883	982 043	1 378 175	1 420 043	1 894 239	13 705	52 690	105 302	140 703	220 657	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	3 374	9 659	34 730	20 094	36 213	41 340	139 635	217 212	374 249	580 153	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-	-	-
<b>6000 Other taxes</b>	-23 356	-29 554	-112 195	-85 954	-61 117	-	-	-	-	-	-	-
<b>TOTAL TAX REVENUE</b>	1 579 715	4 846 730	6 936 788	12 694 301	19 214 751	104 682	349 518	621 180	926 608	1 341 129	92 821	1 122 601

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

1. En los datos de CEPAL, las cifras del Fondo de Estabilización de Precios del Petróleo (FEPP) son tratadas como ingresos no tributarios.

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## IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Colombia

Colombia

Table 31 - Cuadro 31

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of Colombian pesos

Millones de pesos colombianos

	Federal government Gobierno federal				State/Regional Estado/Regional <sup>1</sup>				Local government <sup>1</sup> Gobierno local <sup>1</sup>				Social security funds Fondos de seguridad social			
	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2010
<b>1000 Taxes on income, profits and capital gains</b>	771 694	3 393 700	7 103 525	17 348 618	26 190 739	-	-	-	-	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	-	-	-	-	-	-	-	-	-	-	-	-	203 596	3 159 328	4 989 000	7 845 000
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	-	-	1 036 584	2 863 946	5 196 303	-	-	-	-	-	-	-	-	-	-	-
4100 Recurrent taxes on immovable property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	462 720	1 970 530	-	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	-	-	1 036 584	2 401 226	3 225 773	-	-	-	-	-	-	-	-	-	-	-
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>5000 Taxes on goods and services</b>	1 035 934	4 773 500	11 022 878	21 393 776	34 882 447	263 429	771 560	1 204 940	1 966 325	2 874 375	89 290	471 710	1 140 090	2 506 452	4 306 620	-
5100 Taxes on production, sale, transfer, etc	1 035 934	4 773 500	11 022 878	21 393 776	34 882 447	263 429	771 560	1 204 940	1 966 325	2 874 375	89 290	471 710	1 140 090	2 506 452	4 306 620	-
5110 General taxes	583 078	3 427 600	8 445 776	17 427 948	28 811 682	-	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	452 856	1 345 900	2 577 102	3 965 828	6 070 765	263 429	771 560	1 204 940	1 966 325	2 874 375	89 290	471 710	1 140 090	2 506 452	4 306 620	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>6000 Other taxes</b>	78 306	17 900	480 784	682 084	482 848	-	-	-	-	-	-	-	81 017	355 943	1 257 236	2 695 589
<b>TOTAL TAX REVENUE</b>	1 885 934	8 185 100	19 643 771	42 288 424	66 752 337	263 429	771 560	1 204 940	1 966 325	2 874 375	226 467	1 192 705	3 388 396	7 176 254	12 878 864	203 596

1. Subnational figures from 1990-1999 are based on a collection of data for 493 municipalities gathered by the National Comptroller's Office and published by the Central Bank. From 2000, the Ministry of Finance has constructed a series of subnational data taken from the National Accounting Office, which accounts for all municipalities.

1. Las cifras para el periodo 1990-1999 están basadas en datos que comprenden 493 municipalidades compilados por la Contraloría General y publicados por el Banco Central. Desde 2000, el Ministerio de Finanzas ha construido una serie de datos sub nacionales basada en información de la Contaduría General, la que incluye la totalidad de las municipalidades.

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IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Costa Rica

Costa Rica

Table 32 - Cuadro 32

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of colones

Millones de colones

	Central government Gobierno central				Local government <sup>1</sup> Gobierno local <sup>1</sup>				Social security funds Fondos de seguridad social			
	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2010
<b>1000 Taxes on income, profits and capital gains</b>	11 820	44 903	128 805	324 224	748 093	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	-	-	-	-	-	-	-	-	29 065	94 576	249 886	503 651
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	7 054	21 422	41 918	73 954
<b>4000 Taxes on property</b>	366	2 001	7 291	10 846	18 270	5 390	14 264	45 393	-	-	-	-
4100 Recurrent taxes on immovable property	-	440	-	-	3 527	5 310	14 245	44 080	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	4 284	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	-	-	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	366	1 561	3 007	10 846	14 743	-	-	-	-	-	-	-
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	80	19	1 313	-	-	-	-
<b>5000 Taxes on goods and services</b>	52 360	178 499	444 726	920 160	1 696 729	11 981	26 810	65 862	-	-	-	-
5100 Taxes on production, sale, transfer, etc	49 980	170 433	425 353	887 390	1 598 790	11 981	26 810	65 862	-	-	-	-
5110 General taxes	21 326	80 359	222 775	485 168	920 298	-	-	-	-	-	-	-
5120 Taxes on specific goods and services <sup>3</sup>	28 654	90 075	202 887	399 192	678 492	10 612	24 294	61 002	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-308	3 031	-	1 369	2 515	4 860	-	-	-	-
5200 Taxes on use of goods and perform activities	2 380	8 065	19 357	32 758	97 803	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	15	12	136	-	-	-	-	-	-	-
<b>6000 Other taxes<sup>4</sup></b>	6 113	2 221	2 573	7 009	12 864	1 242	3 207	4 366	-	-	-	-
<b>TOTAL TAX REVENUE</b>	70 660	227 623	583 395	1 262 240	2 475 956	18 613	44 280	115 621	36 119	115 998	291 804	577 605

1. The figures for years up to and including 1997 exclude local government revenues as the data are not available.

1. Las cifras para los años hasta 1997 inclusive excluyen los ingresos de gobiernos locales ya que los datos no están disponibles.

2. In ECLAC data, social security contributions include INA, IMAS, and FODESAF.

2. En las estadísticas de CEPAL, las Contribuciones a la Seguridad Social incluye INA, IMAS y FODESAF.

3. In ECLAC data, the Property tax on vehicles, aircraft and boats is classified in category 4000.

3. Las estadísticas de CEPAL, consideran el impuesto sobre la propiedad de vehículos, aeronaves y embarcaciones Ley N° 7088 en la categoría de Impuestos sobre la Propiedad (4000).

4. In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax (4000).

4. Las estadísticas de CEPAL, consideran el impuesto traspaso de vehículos usados Ley N° 7088 de 30-11-87 en la categoría de Impuestos sobre la Propiedad (4000).

StatLink  <http://dx.doi.org/10.1787/888932692087>

IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Dominican Republic

República Dominicana

Table 33 - Cuadro 33

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of dominican pesos

Millones de pesos dominicanos

	Central government Gobierno central				Local government <sup>1</sup> Gobierno local <sup>1</sup>				Social security funds Fondos de seguridad social						
	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	1 595	4 121	10 059	29 570	53 644	-	-	-	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	46	130	474	6 535	12 739	53	161	490	38	1 845	-	-	-	-	-
4100 Recurrent taxes on immovable property	9	18	115	1 801	3 486	-	-	-	-	-	-	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	11	29	96	72	231	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	23	78	231	4 564	8 534	-	-	-	-	-	-	-	-	-	-
4500 Non-recurrent taxes	3	6	32	98	488	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>5000 Taxes on goods and services</b>	4 429	17 051	32 753	109 985	175 680	-	-	-	-	-	-	-	-	-	-
5100 Taxes on production, sale, transfer, etc	4 372	16 923	32 530	108 769	173 368	-	-	-	-	-	-	-	-	-	-
5110 General taxes	976	4 120	9 940	41 033	82 012	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services <sup>2</sup>	3 396	12 803	22 590	67 736	91 356	-	-	-	-	-	-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	57	127	223	1 209	2 275	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	6	36	-	-	-	-	-	-	-	-	-	-
<b>6000 Other taxes<sup>3</sup></b>	150	378	414	1 614	35	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TAX REVENUE</b>	6 220	21 681	43 700	147 703	242 097	53	161	490	38	1 845	-	-	-	-	-

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

1. Las cifras excluyen los ingresos de gobiernos locales ya que los datos no están disponibles.

2. In ECLAC data, the tax on transfer of movable goods is classified as a property tax (4000).

2. Las estadísticas de CEPAL, consideran el Sobre Transferencias de Bienes inmuebles (Actos Traslativos) en la categoría de Impuestos sobre la Propiedad (4000).

3. In ECLAC data, the Vehicle transfer tax is classified as a property tax (4000).

3. Las estadísticas de CEPAL, consideran el Traslaciones de Vehículos de Motor en la categoría de Impuestos sobre la propiedad (4000).

StatLink  <http://dx.doi.org/10.1787/888932692106>



IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Ecuador

Ecuador

Table 34 - Cuadro 34

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of USD

Millones de USD

	Central government Gobierno central			Local government <sup>1</sup> Gobierno local <sup>1</sup>			Social security funds Fondos de seguridad social								
	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	138	344	293	937	2 353	-	-	-	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	-	-	-	-	-	243	506	228	1 109	2 549	-	-	-	-	-
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4100 Recurrent taxes on immovable property															
4200 Recurrent taxes on net wealth															
4300 Estate, inheritance and gift taxes															
4400 Taxes on financial and capital transactions															
4500 Non-recurrent taxes															
4600 Other recurrent taxes on property															
<b>5000 Taxes on goods and services</b>	668	1 090	1 330	2 802	6 152	-	-	-	-	-	-	-	-	-	-
5100 Taxes on production, sale, transfer, etc	665	1 071	1 319	2 742	5 997	-	-	-	-	-	-	-	-	-	-
5110 General taxes	302	621	836	1 975	3 886	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	363	451	483	767	2 110	-	-	-	-	-	-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities <sup>2</sup>	3	19	11	60	156	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>6000 Other taxes</b>	27	-	-	2	289	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TAX REVENUE</b>	833	1 434	1 623	3 741	8 794	243	506	228	1 109	2 549	-	-	-	-	-

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

1. Las cifras excluyen los ingresos de gobiernos locales ya que los datos no están disponibles.

2. In ECLAC data, the annual tax on motor vehicles is classified as a property tax (4000).

2. Las estadísticas de CEPAL consideran el A la propiedad (vehículos) en la categoría de Impuestos sobre la Propiedad (4000).

StatLink  <http://dx.doi.org/10.1787/888932692125>

IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

El Salvador

El Salvador

Table 35 - Cuadro 35

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of US dollars

Millones de dólares EU

	Central government Gobierno central				Local government <sup>1</sup> Gobierno local <sup>1</sup>				Social security funds <sup>2</sup> Fondos de seguridad social <sup>2</sup>						
	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	95	302	429	668	940										
<b>2000 Social security contributions</b>	-	-	-	-	-						67	174	263	282	369
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-										
<b>4000 Taxes on property</b>	26	13	12	16	16										
4100 Recurrent taxes on immovable property	-	-	-	-	-										
4200 Recurrent taxes on net wealth	16	-	-	-	-										
4300 Estate, inheritance and gift taxes	-	-	-	-	-										
4400 Taxes on financial and capital transactions	10	13	12	16	16										
4500 Non-recurrent taxes	-	-	-	-	-										
4600 Other recurrent taxes on property	-	-	-	-	-										
<b>5000 Taxes on goods and services</b>	259	729	903	1 447	1 871										
5100 Taxes on production, sale, transfer, etc	259	729	903	1 447	1 871										
5110 General taxes	133	470	714	1 104	1 433										
5120 Taxes on specific goods and services	127	259	189	344	438										
5130 Unallocable between 5110 and 5120	-	-	-	-	-										
5200 Taxes on use of goods and perform activities	-	-	-	-	-										
5300 Unallocable between 5100 and 5200	-	-	-	-	-										
<b>6000 Other taxes</b>	58	20	0	-	-										
<b>TOTAL TAX REVENUE</b>	438	1 063	1 344	2 131	2 826						67	174	263	282	369

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

1. Las cifras excluyen los ingresos de gobiernos locales ya que los datos no están disponibles.

2. Corresponds to social security contributions paid to the Salvadoran Institute of Social Security.

2. Corresponde a contribuciones de seguridad social pagadas al Instituto Salvadoreño del Seguro Social.

StatLink  <http://dx.doi.org/10.1787/888932692144>

IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Guatemala

Guatemala

Table 36 - Cuadro 36

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of quetzales

Millones de quetzales

	Central government Gobierno central				Local government <sup>1</sup> Gobierno local <sup>1</sup>				Social security funds <sup>2</sup> Fondos de seguridad social <sup>2</sup>						
	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2005	2010		
<b>1000 Taxes on income, profits and capital gains</b>	507	1 365	3 295	6 049	10 319	-	-	-	-	-	-	-	-		
<b>2000 Social security contributions<sup>1</sup></b>	-	-	-	-	-	-	-	-	436	1 256	2 569	4 072	6 267		
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>4000 Taxes on property</b>	45	36	17	9	11	-	51	147	341	620	-	-	-		
4100 Recurrent taxes on immovable property	-	-	-	-	-	-	-	-	-	-	-	-	-		
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-	-	-	-		
4300 Estate, inheritance and gift taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
4400 Taxes on financial and capital transactions	45	36	12	8	10	-	-	-	-	-	-	-	-		
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>5000 Taxes on goods and services</b>	1 709	5 170	10 317	16 402	23 259	-	-	-	-	-	-	-	-		
5100 Taxes on production, sale, transfer, etc	1 681	5 039	10 131	16 083	22 754	-	-	-	-	-	-	-	-		
5110 General taxes	762	2 429	6 259	10 753	16 980	-	-	-	-	-	-	-	-		
5120 Taxes on specific goods and services	919	2 610	3 872	5 330	5 773	-	-	-	-	-	-	-	-		
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-	-		
5200 Taxes on use of goods and perform activities	28	131	186	319	505	-	-	-	-	-	-	-	-		
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>6000 Other taxes</b>	104	191	186	315	572	-	-	-	-	-	-	-	-		
<b>TOTAL TAX REVENUE</b>	2 365	6 762	13 816	22 775	34 161	-	51	147	341	620	436	1 256	2 569	4 072	6 267

1. The figures exclude some local government revenues as the data are not available. Revenues from the municipal property tax (IUSI) are included. The current law (Decree 15-98) states that the IUSI can be collected by those municipalities that have indicated the technical and administrative capacity to collect and administer the tax.

1. Las cifras excluyen los ingresos de gobiernos locales ya que los datos no están disponibles. Los ingresos provenientes del Impuesto Único Sobre Inmuebles (IUSI) están incluidos. La legislación vigente (Decreto 15-98) establece que el IUSI pueden ser recaudado por los municipios que han indicado la capacidad técnica y administrativa para recaudar y administrar el impuesto.

2. Corresponds to social security contributions paid to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund. In ECLAC data, only contributions of public employees are considered.

2. Corresponde a las contribuciones de seguridad social pagadas al Instituto Guatemalteco de Seguridad Social (IGSS) y pagos de empleados públicos al Fondo de pensiones del Estado. Las estadísticas de CEPAL, consideran en la categoría de Contribuciones a la Seguridad Social (2000) sólo las contribuciones de los Empleados Públicos.

StatLink  <http://dx.doi.org/10.1787/888932692163>

IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Mexico

México

Table 37 - Cuadro 37  
Tax revenues by sub-sectors of government  
Ingresos tributarios por sub-sector de administración

Millions of Mexican pesos

Millones de pesos mexicanos

	Federal government Gobierno federal			State/Regional Estado/Regional			Local government Gobierno local			Social security funds Fondos de seguridad social					
	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	34 668	76 148	276 548	402 036	683 604	3	1	-	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>3000 Taxes on payroll and workforce</b>	818	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4100 Recurrent taxes on immovable property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	-	-	-	-	-	7	2	-	-	-	1	-	-	-	-
4400 Taxes on financial and capital transactions	3	-	-	-	-	405	727	1 781	4 361	4 615	462	848	2 236	5 793	8 616
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>5000 Taxes on goods and services</b>	70 559	163 821	536 406	942 354	1 287 081	118	441	1 346	2 124	5 805	114	582	202	288	487
5100 Taxes on production, sale, transfer, etc	69 983	160 741	527 624	927 401	1 268 645	45	22	910	1 364	2 470	97	575	133	214	466
5110 General taxes	26 635	51 785	189 606	318 432	504 509	-	-	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	43 348	108 956	338 018	608 969	764 136	30	22	910	1 364	2 470	95	572	133	214	466
5130 Unallocable between 5110 and 5120	-	-	-	-	-	15	-	-	-	-	2	3	-	-	-
5200 Taxes on use of goods and perform activities	576	3 080	8 782	14 953	18 436	73	419	436	760	3 335	17	7	69	74	21
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>6000 Other taxes</b>	1 340	5 149	5 878	8 616	22 236	165	228	907	1 537	2 547	114	179	866	1 539	2 616
<b>TOTAL TAX REVENUE</b>	107 388	245 118	818 832	1 353 007	1 992 921	2 152	6 573	20 485	34 995	58 307	1 254	3 485	8 016	17 750	29 014
<b>Fees levied on hydrocarbon production</b>	-26 196	-72 384	-218 567	-526 171	-643 414	-	-	-	-	-	-	-	-	-	-
<b>Total tax revenue (net of fees on hydrocarbons)</b>	81 192	172 734	600 265	826 836	1 349 507	2 152	6 573	20 485	34 995	58 307	1 254	3 485	8 016	17 750	29 014

1. In ECLAC and CIAT data, fees levied on hydrocarbon production are treated as non tax revenues.

1. En los datos de CEPAL y CIAT, los derechos sobre la producción de hidrocarburos son tratados como ingresos no tributarios.

ScatLink  <http://dx.doi.org/10.1787/888932692182>

IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Panama

Panama

Table 38 - Cuadro 38

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Thousands of Balboas

Miles de Balboas

	Central government Gobierno central				Local government <sup>1</sup> Gobierno local <sup>1</sup>				Social security Funds Fondos de seguridad social			
	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2010
<b>1000 Taxes on income, profits and capital gains</b>	216 950	397 940	521 272	1 375 872	-	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	-	-	-	-	-	-	-	-	271 300	587 000	742 000	827 300
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	43 443	49 850	62 090	212 194	0	0	0	0	-	-	-	-
4100 Recurrent taxes on immovable property	28 330	28 418	33 898	107 791	0	0	0	0	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	154	2	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	3 419	6 299	9 343	29 810	-	-	-	-	-	-	-	-
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	11 540	15 131	18 849	74 593	-	-	-	-	-	-	-	-
<b>5000 Taxes on goods and services</b>	352 161	511 005	572 606	1 501 184	43 098	50 631	-	-	-	-	-	-
5100 Taxes on production, sale, transfer, etc	348 449	499 416	572 606	1 501 184	53	5	-	-	-	-	-	-
5110 General taxes	80 303	57 287	69 013	766 154	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services <sup>2,3</sup>	155 314	375 704	503 593	735 029	53	5	-	-	-	-	-	-
5130 Unallocable between 5110 and 5120	112 832	66 425	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	3 712	11 589	-	-	43 045	50 626	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-	-	-
<b>6000 Other taxes</b>	8 983	-	546	1 100	11	0	-	-	-	-	-	-
<b>TOTAL TAX REVENUE</b>	621 537	958 795	1 156 514	3 089 250	43 109	50 631	-	-	271 300	587 000	742 000	827 300

1. The figures for years up to and including 1998, as well as 2010, exclude local government revenues as the data are not available.

1. Las cifras para los años hasta 1998 inclusive, además de 2010, excluyen los ingresos de gobiernos locales ya que los datos no están disponibles.

2. In ECLAC data, the following taxes are classified as "Other taxes" (6000): Stamp tax; telephone calls and cables.

2. Las estadísticas de CEPAL, consideran la a) Declaración de timbres y las b) Llamadas telefónicas y cable en la categoría de Otros Impuestos (6000).

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

3. Las estadísticas de CIAT y CEPAL, consideran el Bancos y Casa de Cambios en la categoría de Impuestos sobre la Propiedad (4000).

## IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Paraguay

Paraguay

Table 39 - Cuadro 39

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of guaraníes

Millones de guaraníes

	Central government Gobierno central				Local government <sup>1</sup> Gobierno local <sup>1</sup>				Social security funds <sup>2</sup> Fondos de seguridad social <sup>2</sup>				
	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	73 726	399 482	478 463	929 280	2 095 600	-	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	28 882	171 463	300 451	541 310	1 140 654	-	-	-	-	619 082	1 050 670	2 411 987	-
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	17 162	4 647	684	2	-	-	-	272 385	-	-	-	-	-
4100 Recurrent taxes on immovable property	17 162	4 647	684	2	-	-	-	254 306	-	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	-	-	-	-	-	-	-	16 316	-	-	-	-	-
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	1 762	-	-	-	-	-
<b>5000 Taxes on goods and services</b>	179 312	1 479 628	2 082 355	4 180 831	9 267 458	-	-	234 485	-	-	-	-	-
5100 Taxes on production, sale, transfer, etc	179 312	1 479 628	2 082 355	4 180 831	9 267 458	-	-	23 221	-	-	-	-	-
5110 General taxes	-	772 336	1 150 278	2 442 562	5 908 103	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	179 312	707 293	932 077	1 738 269	3 359 355	-	-	23 221	-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	-	-	-	-	-	-	-	211 027	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	237	-	-	-	-	-
<b>6000 Other taxes</b>	49 807	97 420	97 791	336 041	468	-	-	355 192	145 766	-	-	-	-
<b>TOTAL TAX REVENUE</b>	348 889	2 152 641	2 959 744	5 987 463	12 504 180	355 192	652 636	619 082	1 050 670	2 411 987	-	-	-

1. The figures for years up to and including 2004 exclude local government revenues as the data are not available.

1. Las cifras para los años hasta 2004 inclusive excluyen los ingresos de gobiernos locales ya que los datos no están disponibles.

2. The figures for years up to and including 1998 exclude decentralized institutions as the data are not available.

2. Las cifras para los años hasta 1998 inclusive excluyen los ingresos de organismos descentralizados ya que los datos no están disponibles.

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IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Peru

Perú

Table 40 - Cuadro 40

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of new soles

Millones de nuevos soles

	Central government Gobierno central				Local government <sup>1</sup> Gobierno local <sup>1</sup>				Social security funds Fondos de seguridad social				
	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	37	3 481	5 130	12 283	28 357	-	-	-	-	-	-	-	-
<b>2000 Social security contributions</b>	-	-	-	-	-	-	-	-	50	2 194	3 131	3 970	7 103
<b>3000 Taxes on payroll and workforce</b>	-	753	1 038	27	3	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	99	30	0	783	944	-	-	549	-	-	-	-	-
4100 Recurrent taxes on immovable property	-	-	-	-	-	-	-	453	-	-	-	-	-
4200 Recurrent taxes on net wealth	61	30	0	0	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	38	-	-	706	944	-	-	96	-	-	-	-	-
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	76	-	-	-	-	-	-	-	-	-
<b>5000 Taxes on goods and services</b>	423	11 657	15 796	21 657	34 460	-	-	104	-	-	-	-	-
5100 Taxes on production, sale, transfer, etc	423	11 657	15 796	21 657	34 460	-	-	104	-	-	-	-	-
5110 General taxes	78	6 969	9 512	14 762	28 613	-	-	-	-	-	-	-	-
5120 Taxes on specific goods and services	345	4 689	6 284	6 895	5 846	-	-	104	-	-	-	-	-
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	-	-	-	-	-	-	-	-	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>6000 Other taxes</b>	36	556	806	862	1 434	-	-	989	-	-	-	-	-
<b>TOTAL TAX REVENUE</b>	595	16 477	22 769	35 611	65 197	1 642	3 199	1 616	50	2 194	3 131	3 970	7 103

1. The figures for years up to and including 2004 exclude local government revenues as the data are not available.

1. Las cifras para los años hasta 2004 inclusive excluyen los ingresos de gobiernos locales ya que los datos no están disponibles.

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IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Uruguay

Uruguay

Table 41 - Cuadro 41

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of uruguayan pesos

Millones de pesos uruguayos

	Central government Gobierno central				Local government <sup>1</sup> Gobierno local <sup>1</sup>				Social security funds Fondos de seguridad social						
	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	114	2 190	5 620	11 969	44 069										
<b>2000 Social security contributions</b>	-	-	-	-	-										
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-										
<b>4000 Taxes on property</b>	125	1 214	3 556	7 400	10 627										
4100 Recurrent taxes on immovable property	-	-	-	-	-										
4200 Recurrent taxes on net wealth	94	839	2 076	4 943	8 948										
4300 Estate, inheritance and gift taxes	-	-	-	-	-										
4400 Taxes on financial and capital transactions	-	-	372	933	1 350										
4500 Non-recurrent taxes	-	-	-	-	-										
4600 Other recurrent taxes on property	31	376	1 107	1 524	328										
<b>5000 Taxes on goods and services</b>	1 270	14 186	28 263	50 869	94 420										
5100 Taxes on production, sale, transfer, etc	1 270	14 186	28 263	50 869	94 420										
5110 General taxes <sup>2</sup>	660	8 910	18 009	34 641	69 365										
5120 Taxes on specific goods and services	610	5 276	10 254	16 228	25 055										
5130 Unallocable between 5110 and 5120	-	-	-	-	-										
5200 Taxes on use of goods and perform activities	-	-	-	-	-										
5300 Unallocable between 5100 and 5200	-	-	-	-	-										
<b>6000 Other taxes</b>	-10	-158	-596	76	0										
<b>TOTAL TAX REVENUE</b>	1 500	17 433	36 844	70 314	149 116						717	8 549	17 679	21 425	49 742

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

1. Las cifras excluyen los ingresos de gobiernos locales ya que los datos no están disponibles.

2. In ECLAC data, the tax on the sale of goods by public auction is classified in category 4000.

2. Las estadísticas de CEPAL, consideran el impuesto a la compraventa de bienes inmuebles en remate público en la categoría de Impuestos sobre la Propiedad (4000).

StatLink  <http://dx.doi.org/10.1787/888932692258>



IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Venezuela

Venezuela

Table 42 - Cuadro 42

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of bolivares

Millones de bolivares

	Federal government Gobierno federal			State/Regional <sup>1</sup> Estado/Regional <sup>1</sup>			Local government <sup>1</sup> Gobierno local <sup>1</sup>			Social security funds Fondos de seguridad social					
	1990	1995	2000	2005	2010 <sup>2</sup>	1990	1995	2000	2005	2010 <sup>2</sup>	1990	1995	2000	2005	2010 <sup>2</sup>
<b>1000 Taxes on income, profits and capital gains</b>	344	874	4 686	18 529	36 836										
<b>2000 Social security contributions</b>	-	-	-	-	-										
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-										
<b>4000 Taxes on property</b>	1	5	400	2 834	222										
4100 Recurrent taxes on immovable property	-	-	-	-	-										
4200 Recurrent taxes on net wealth	-	-	-	-	-										
4300 Estate, inheritance and gift taxes	1	5	19	55	222						20	95	591	1 890	5 547
4400 Taxes on financial and capital transactions	-	-	381	2 779	-										
4500 Non-recurrent taxes	-	-	-	-	-										
4600 Other recurrent taxes on property	-	-	-	-	-										
<b>5000 Taxes on goods and services</b>	46	783	5 173	25 032	73 476										
5100 Taxes on production, sale, transfer, etc	46	783	5 173	25 032	73 476										
5110 General taxes	-	455	3 272	19 513	56 101										
5120 Taxes on specific goods and services	46	328	1 901	5 519	17 376										
5130 Unallocable between 5110 and 5120	-	-	-	-	-										
5200 Taxes on use of goods and perform activities	-	-	-	-	-										
5300 Unallocable between 5100 and 5200	-	-	-	-	-										
<b>6000 Other taxes</b>	-	-	-	-	-										
<b>TOTAL TAX REVENUE</b>	391	1 662	10 258	46 395	110 534						20	95	591	1 890	5 547

- The figures exclude state and local government revenues as the data are not available.  
I. Las cifras excluyen los ingresos de gobiernos estatales y locales ya que los datos no están disponibles.
- The data for 2010 are preliminary.  
2. Las cifras para 2010 son preliminares.

## IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Portugal

Portugal

Table 43 - Cuadro 43

**Tax revenues by sub-sectors of government**  
**Ingresos tributarios por sub-sector de administración**

Millions of euros

Millones de euros

	Central government Gobierno central			Local government Gobierno local			Social security funds Fondos de seguridad social								
	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010	1990	1995	2000	2005	2010
<b>1000 Taxes on income, profits and capital gains</b>	3 589	6 454	11 118	11 462	13 479	217	302	573	725	1 068	-	-	-	-	-
<b>2000 Social security contributions</b>	-	1 552	1 322	1 887	2 039	-	2	5	7	11	4 026	5 263	8 825	11 066	13 471
<b>3000 Taxes on payroll and workforce</b>	-	103	-	-	-	-	4	-	-	-	-	-	-	-	-
<b>4000 Taxes on property</b>	74	513	955	995	947	328	312	513	841	1 055	-	-	-	-	-
4100 Recurrent taxes on immovable property	-	-	-	-	-	133	310	508	827	1 045	-	-	-	-	-
4200 Recurrent taxes on net wealth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4300 Estate, inheritance and gift taxes	73	57	102	68	85	1	-	1	1	-	-	-	-	-	-
4400 Taxes on financial and capital transactions	1	457	853	927	862	194	1	4	13	10	-	-	-	-	-
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4600 Other recurrent taxes on property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>5000 Taxes on goods and services</b>	6 126	10 202	14 457	19 203	19 760	278	447	656	841	814	-	276	434	595	706
5100 Taxes on production, sale, transfer, etc	6 034	9 967	14 114	18 775	19 306	256	442	652	837	646	-	276	434	595	706
5110 General taxes	2 754	5 481	8 806	11 846	12 434	151	318	493	563	385	-	276	434	592	698
5120 Taxes on specific goods and services <sup>1</sup>	3 280	4 485	5 308	6 930	6 872	104	124	158	273	261	-	-	-	3	9
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5200 Taxes on use of goods and perform activities	92	207	302	413	445	23	5	4	3	167	-	-	-	-	-
5300 Unallocable between 5100 and 5200	-	29	41	15	9	-	-	-	1	-	-	-	-	-	-
<b>6000 Other taxes</b>	37	81	190	109	317	-	3	26	28	138	-	-	-	-	-
<b>TOTAL TAX REVENUE</b>	9 826	18 906	28 042	33 657	36 542	823	1 071	1 774	2 441	3 085	4 026	5 539	9 259	11 662	14 177

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IV. TAX REVENUES BY SUB-SECTORS OF GENERAL GOVERNMENT/INGRESOS TRIBUTARIOS POR SUB-SECTOR DE GOBIERNO GENERAL

Spain

España

Table 44 - Cuadro 44  
Tax revenues by sub-sectors of government  
Ingresos tributarios por sub-sector de administración

Millions of euros

Millones de euros

	Federal government Gobierno federal				State/Regional Estado/Regional				Local government Gobierno local				Social security funds Fondos de seguridad social							
	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2010	1990	1995	2000	2010				
<b>1000 Taxes on income, profits and capital gains</b>	29 505	38 969	53 119	72 114	63 630	374	584	5 591	19 498	28 099	1 885	2 431	3 744	5 750	6 605	-				
<b>2000 Social security contributions</b>	370	583	2 140	2 888	3 391	1	1	-	-	-	-	-	-	-	-	-				
<b>3000 Taxes on payroll and workforce</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>4000 Taxes on property</b>	377	451	401	134	233	3 013	3 851	7 894	19 246	10 302	2 328	3 625	5 570	8 545	11 510	-				
4100 Recurrent taxes on immovable property	-	-	-	-	-	-	-	-	-	-	1 478	2 825	3 982	6 038	9 481	-				
4200 Recurrent taxes on net wealth	113	166	326	37	2	492	417	757	1 251	105	31	42	117	107	4	-				
4300 Estate, inheritance and gift taxes	1	1	11	25	99	413	713	1 327	2 315	2 256	27	18	43	79	71	-				
4400 Taxes on financial and capital transactions	224	235	10	10	6	2 108	2 721	5 810	15 680	7 941	146	162	320	423	276	-				
4500 Non-recurrent taxes	-	-	-	-	-	-	-	-	-	-	646	579	1 108	1 898	1 678	-				
4600 Other recurrent taxes on property	38	48	54	62	126	-	-	-	-	-	-	-	-	-	-	-				
<b>5000 Taxes on goods and services</b>	23 439	32 482	52 288	47 054	56 307	1 599	2 304	3 247	32 801	23 629	3 851	5 619	9 710	13 416	12 570	-				
5100 Taxes on production, sale, transfer, etc	23 367	32 262	51 975	46 616	54 956	1 585	2 261	3 130	32 604	23 399	2 008	2 326	4 830	7 467	7 540	-				
5110 General taxes	15 088	20 360	34 670	35 175	42 755	283	637	1 108	18 862	9 958	1 241	1 818	3 121	5 194	5 132	-				
5120 Taxes on specific goods and services	8 280	11 902	17 305	11 441	12 201	1 303	1 624	2 022	13 742	13 441	767	508	1 709	2 273	2 408	-				
5130 Unallocable between 5110 and 5120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
5200 Taxes on use of goods and perform activities	-	2	42	50	22	14	43	117	197	230	1 843	3 294	4 873	5 937	5 023	-				
5300 Unallocable between 5100 and 5200	72	218	271	388	1 329	-	-	-	-	-	-	-	7	12	7	-				
<b>6000 Other taxes</b>	-	-11	84	58	564	4	155	63	116	344	17	576	646	866	1 380	-				
<b>TOTAL TAX REVENUE</b>	53 690	72 474	108 032	122 248	124 124	4 992	6 895	16 795	71 661	62 374	8 082	12 251	19 670	28 577	32 065	36 351	51 393	74 080	107 592	126 932

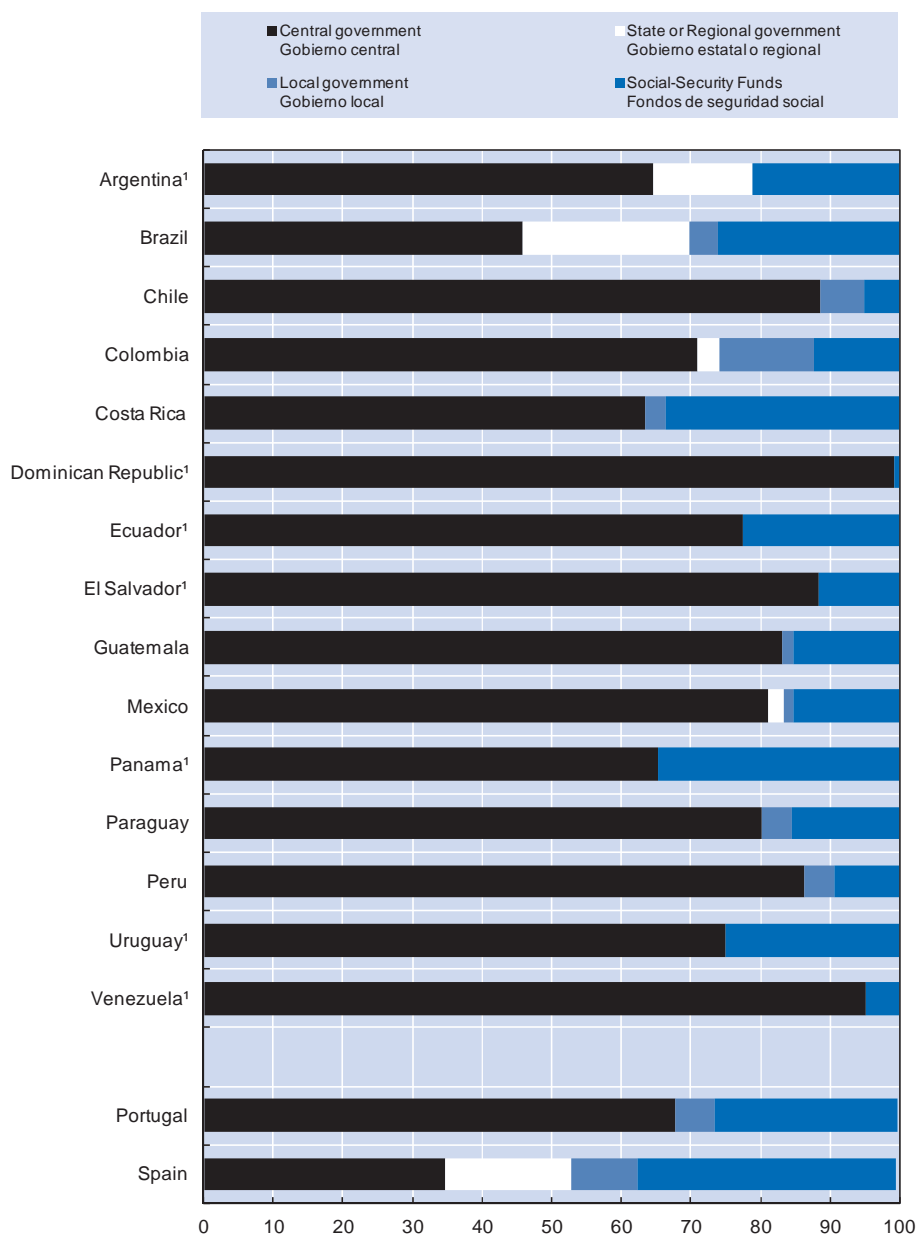
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Chart 3. Attribution of tax revenues to sub-sectors of general government, 2010

Receipts as percentage of total tax revenue

Gráfico 3. Atribución de ingresos tributarios a los sub-sectores del gobierno general, 2010

Ingresos como porcentaje de los ingresos tributarios totales



1. The figures exclude local government revenues for Argentina, Dominican Republic, El Salvador, Uruguay and Venezuela as the data are not available.

1. Las cifras excluyen los ingresos de gobiernos locales en Argentina, República Dominicana, El Salvador, Uruguay y Venezuela dado que los datos no están disponibles.

Source: Table 27 in Part IV/Cuadro 27 en Parte IV.



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