

CHAPTER 4

COUNTRY TABLES, 1990-2014 – TAX REVENUES

CAPÍTULO 4

CUADROS PAÍS, 1990-2014 – INGRESOS TRIBUTARIOS

Table 4.1. Argentina / Argentina
Details of tax revenue / Ingresos tributarios detallados

Million ARS

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	10 218	61 085	142 905	317 585	360 951	483 014	638 428	808 130	1 043 967	1 424 524
1000 Taxes on income, profits and capital gains	382	11 304	29 202	54 722	56 887	78 427	110 119	140 108	185 688	269 808
1100 Of individuals	12	3 937	8 192	17 614	19 574	23 980	36 870	54 494	79 804	125 502
1110 On income and profits	..	3 855	8 151	17 534	19 460	23 858	36 713	54 279	79 450	125 066
1120 On capital gains	12	82	41	80	114	122	157	215	354	436
1200 Corporate	..	6 575	19 601	34 026	33 921	50 664	68 128	81 938	99 345	132 178
1210 On profits	..	6 575	19 601	34 026	33 921	50 664	68 128	81 938	99 345	132 178
Corporate income taxes	..	5 956	18 494	33 031	32 702	49 012	66 767	80 490	97 614	129 881
Tax on assets	..	19	5	7	6	4	4	5	3	6
Tax on assumed minimum income	..	600	1 102	988	1 213	1 648	1 357	1 443	1 728	2 291
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	371	792	1 409	3 082	3 392	3 783	5 121	3 676	6 539	12 128
Non resident taxpayers	0	792	1 409	3 082	3 392	3 783	5 121	3 676	6 539	12 128
Other	371	0	0	0	0	0	0	0	0	0
2000 Social security contributions	2 583	9 670	17 400	52 565	77 230	102 460	137 187	179 777	236 072	307 657
2100 Employees	..	2 486	3 690	12 917	28 871	37 990	51 715	70 087	91 768	121 942
2110 On a payroll basis	..	2 486	3 690	12 917	28 871	37 990	51 715	70 087	91 768	121 942
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	6 069	12 557	32 459	40 473	54 713	75 550	100 029	133 290	174 299
2210 On a payroll basis	..	6 069	12 557	32 459	40 473	54 713	75 550	100 029	133 290	174 299
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	98	1 115	1 153	7 189	7 886	9 757	9 922	9 661	11 014	11 416
2310 On a payroll basis	98	1 115	1 153	7 189	7 886	9 757	9 922	9 661	11 014	11 416
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	2 485	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	2 485	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 302	3 896	15 997	30 859	33 167	43 539	57 537	72 374	96 679	129 066
4100 Recurrent taxes on immovable property	412	1 809	2 836	3 929	4 170	5 035	6 099	9 921	14 097	17 547
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	412	1 809	2 836	3 929	4 170	5 035	6 099	9 921	14 097	17 547
4200 Recurrent taxes on net wealth	235	1 084	1 868	3 446	4 123	5 248	6 018	7 408	10 471	14 576
4210 Individual	232	1 024	1 813	3 375	4 041	5 147	5 892	7 263	10 296	14 356
Personal assets	232	1 024	1 813	3 375	4 041	5 147	5 892	7 263	10 296	14 356
Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4220 Corporate	3	60	55	71	82	101	126	145	175	220
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	656	933	11 272	23 480	24 870	33 253	45 420	55 044	72 111	96 943
Immovable property transfers	0	54	116	439	372	539	775	721	734	912
Movable property transfers	0	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	415	0	9 434	19 495	20 561	26 885	36 179	43 931	56 515	76 740
Provincial taxes on financial and capital transactions	160	833	1 722	3 546	3 937	5 829	8 466	10 392	14 862	19 291
Stamp taxes	81	46	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	70	21	4	4	3	0	1	0	0
4510 On net wealth	..	0	0	0	0	0	..	0	..	..
4520 Other non-recurrent taxes	..	70	21	4	4	3	..	1	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	5 692	34 510	77 960	175 234	188 345	253 092	327 059	407 714	517 591	704 678
5100 Taxes on production, sale, transfer, etc	5 559	33 706	76 671	172 726	185 117	249 494	322 131	401 305	508 532	692 668
5110 General taxes	2 437	24 541	49 581	110 212	124 407	164 478	220 123	279 602	376 236	503 875
5111 Value added taxes	1 591	18 427	34 968	77 335	84 935	113 330	149 547	188 509	243 612	319 988
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	846	6 114	14 613	32 877	39 472	51 148	70 576	91 093	132 624	183 887
5120 Taxes on specific goods and services	3 122	9 165	27 090	62 514	60 710	85 016	102 008	121 703	132 296	188 793
5121 Excises	2 082	5 850	10 611	16 439	19 522	26 207	30 851	40 799	49 680	69 977
Alcoholic beverages	0	36	73	116	169	238	322	422	525	673
Non alcoholic beverages	0	90	189	411	441	501	654	912	1 195	1 586
Beers	0	50	131	228	226	212	210	332	650	879
Tobacco products	0	1 875	3 460	4 686	5 751	6 884	8 620	10 310	12 343	17 432
Liquid fuel and gas	1 068	3 478	6 019	9 701	11 593	15 269	18 131	25 785	31 010	44 490
Electricity	72	205	283	556	559	591	616	610	547	607
Motor vehicles	0	20	0	15	36	27	24	153	185	121
Other	942	96	456	726	747	2 485	2 274	2 275	3 225	4 189
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

Table 4.1. Argentina / Argentina (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million ARS	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5123 Customs and import duties	219	1 976	3 876	8 988	7 700	11 429	14 678	16 640	23 550	30 058
Import duties	166	1 938	3 780	8 803	7 526	11 183	14 373	16 313	23 134	29 482
Import fees	53	38	96	185	174	246	305	327	416	576
5124 Taxes on exports	724	32	12 323	36 055	32 042	45 547	54 163	61 316	55 465	84 088
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	1 233	151	769	1 191	1 429	1 819	2 227	2 677	3 534
Insurance services	..	194	8	13	17	21	27	35	46	65
Financial services	..	855	2	1	0	0	0	0	0	0
Telephone services	..	33	110	480	779	936	1 163	1 391	1 605	1 983
Other specific services	..	151	31	275	395	472	629	801	1 026	1 486
5127 Other taxes on internat. trade and transactions	97	74	129	263	255	404	497	721	924	1 136
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	133	804	1 289	2 508	3 228	3 598	4 928	6 409	9 059	12 010
5210 Recurrent taxes	133	804	1 289	2 508	3 228	3 598	4 928	6 409	9 059	12 010
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	133	804	1 289	2 508	3 228	3 598	4 928	6 409	9 059	12 010
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	258	1 705	2 346	4 205	5 322	5 496	6 526	8 157	7 937	13 315
6100 Paid solely by business	0	354	757	1 355	1 550	2 093	2 983	3 825	4 423	4 259
Simplified system for small taxpayers	..	354	757	1 355	1 550	2 093	2 983	3 825	4 423	4 259
6200 Other	258	1 351	1 589	2 850	3 772	3 403	3 543	4 332	3 514	9 056
Tax debt payments	135	24	112	237	1 629	293	710	934	-1 313	1 340
Special payments	80	6	1	0	0	0	0	0	0	0
Other national level	0	12	7	0	0	0	0	0	0	0
Other provincial level	43	1 309	1 469	2 613	2 143	3 110	2 833	3 398	4 827	7 716

Note: Year ending 31st December.

The data are on cash basis.

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

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

Source: Subsecretaría de Ingresos Públicos, Dirección Nacional de Coordinación Fiscal con las Provincias, Ministry of Economy and Production.


StatLink  <http://dx.doi.org/10.1787/888933338087>

Table 4.2. Bahamas / Bahamas
Details of tax revenue / Ingresos tributarios detallados

Million BSD

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	505	965	1 060	1 423	1 290	1 277	1 487	1 480	1 445	1 491
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	66	115	136	155	160	167	190	203	229	246
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	66	115	136	155	160	167	190	203	229	246
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	19	32	54	73	85	92	92	95	115	104
4100 Recurrent taxes on immovable property	19	32	54	73	85	92	92	95	115	104
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	54	73	85	92	92	95	115	104
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	386	723	736	926	824	795	944	1 018	955	986
5100 Taxes on production, sale, transfer, etc	354	654	657	815	704	672	799	868	806	772
5110 General taxes	0	0	0	0	0	0	0	0	0	0
5111 Value added taxes	..	..	..	..	..	..	..	..	..	..
5112 Sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	354	654	657	815	704	672	799	868	806	772
5121 Excises	0	0	0	0	187	188	254	331	246	249
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	537	525	679	395	364	370	366	350	336
Import tax	289	435	413	530	379	348	354	348	332	336
Stamp tax from imports duties	0	102	112	150	15	15	16	18	18	0
5124 Taxes on exports	6	13	13	15	13	14	13	15	14	10
Export tax	6	13	13	15	13	14	13	15	14	10
Stamp tax from exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	59	104	119	120	110	106	162	156	196	178
Departure tax	27	64	69	74	70	70	103	102	144	125
Gaming tax	27	20	25	13	13	10	18	11	10	8
Hotel occupancy tax	5	20	25	33	26	25	41	43	42	45
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	32	69	78	112	120	123	145	150	149	214
5210 Recurrent taxes	32	69	78	112	120	123	145	150	149	214
Motor vehicle tax	10	14	18	23	23	21	27	29	28	29
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

Table 4.2. Bahamas / Bahamas (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BSD

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5213 Paid in respect of other goods	22	55	61	88	97	102	118	121	121	185
Company fees and registration	0	5	5	7	6	5	5	5	5	5
International business companies	0	17	15	22	20	19	17	17	17	17
Others	22	33	40	60	71	78	95	99	99	163
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	33	95	135	268	221	223	261	163	145	155
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	33	95	135	268	221	223	261	163	145	155
All other stamp taxes	37	74	135	258	194	162	258	174	160	164
Incentive acts and other refunds	-8	14	-15	-9	5	11	-9	-11	-15	-8
Other taxes	4	7	15	19	22	49	12	0	0	0

Note: Fiscal year ending on 30th June.

The data are on cash basis.

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


Source: Ministry of Finance and BID-CIAT (2015) *Equivalent Fiscal Pressure for Latin America and the Caribbean*.StatLink  <http://dx.doi.org/10.1787/888933338096>

Table 4.3. Barbados / Barbados
Details of tax revenue / Ingresos tributarios detallados

Million BAR

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	942 335	1 884 313	2 297 009	2 862 355	2 810 305	2 719 302	2 821 723	2 869 093	2 576 301	2 646 853
1000 Taxes on income, profits and capital gains	254 016	573 920	639 432	829 428	934 345	762 340	781 866	744 289	615 036	702 017
1100 Of individuals	128 857	288 692	295 737	335 285	410 348	388 177	419 468	379 969	343 828	428 599
1110 On income and profits	128 857	288 692	295 737	335 285	410 348	388 177	419 468	379 969	343 828	428 599
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	111 111	252 291	294 320	419 233	457 825	327 471	298 535	276 296	191 636	208 087
1210 On profits	111 111	252 291	294 320	419 233	457 825	327 471	298 535	276 296	191 636	208 087
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	14 048	32 937	49 375	74 910	66 172	46 692	63 863	88 024	79 572	65 331
2000 Social security contributions	133 866	295 268	408 109	527 999	523 444	525 467	525 706	529 263	512 521	532 084
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	133 866	295 268	408 109	527 999	523 444	525 467	525 706	529 263	512 521	532 084
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	39 117	91 928	127 362	120 295	154 772	113 533	111 726	148 176	124 972	112 998
4100 Recurrent taxes on immovable property	25 991	60 216	76 247	92 491	137 649	97 595	95 149	133 321	109 436	94 059
Land tax	25 991	60 216	76 247	92 491	137 649	97 595	95 149	133 321	109 436	94 059
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	13 126	31 712	51 115	27 804	17 123	15 938	16 577	14 855	15 536	18 939
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	422 259	897 092	1 101 319	1 310 038	1 124 028	1 242 416	1 366 659	1 420 525	1 292 470	1 267 522
5100 Taxes on production, sale, transfer, etc	422 259	793 469	973 944	1 196 532	1 005 599	1 092 106	1 240 429	1 244 945	1 187 410	1 125 148
5110 General taxes	196 817	501 399	609 915	817 511	677 415	753 003	897 020	907 255	870 692	851 769
5111 Value added taxes	0	500 951	609 915	817 511	677 415	753 003	897 020	907 255	870 692	851 769
5112 Sales tax	196 817	448	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	225 442	292 069	364 029	379 021	328 184	339 103	343 409	337 690	316 718	273 379
5121 Excises	4 767	158 803	172 377	162 696	144 895	148 191	158 864	137 286	128 730	62 364
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	202 731	132 668	191 652	216 325	183 289	190 912	184 545	200 404	187 988	211 015
Import duties	112 315	132 668	191 652	216 325	183 289	190 912	184 545	200 404	187 988	211 015
Stamp duties	90 416	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	17 944	598	0	0	0	0	0	0	0	0
Hotel and restaurant tax	17 944	598	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	103 623	127 375	113 506	118 429	150 310	126 230	175 580	105 060	142 374
5210 Recurrent taxes	..	103 623	127 375	113 506	118 429	150 310	126 230	175 580	105 060	142 374
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	..	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	93 077	26 105	20 787	74 594	73 716	75 546	35 766	26 840	31 302	32 232
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0

Table 4.3. Barbados / Barbados (cont.)
 Details of tax revenue / Ingresos tributarios detallados

Million BAR	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
6200 Other	93 077	26 105	20 787	74 594	73 716	75 546	35 766	26 840	31 302	32 232
Levies	85 937	13 993	0	55 242	60 589	61 015	23 824	15 669	21 027	19 711
Stamp duties	7 140	12 112	20 787	19 352	13 127	14 531	11 942	11 171	10 275	12 521

Note: Year ending 31st December.

The data are on cash basis.

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

Heading 5210: The data are estimated for 2014.

Source: The Central Bank of Barbados and the Inland Revenue Department.


StatLink  <http://dx.doi.org/10.1787/888933338106>

Table 4.4. Bolivia / Bolivia
Details of tax revenue / Ingresos tributarios detallados

Million BOB

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	1 257	8 494	16 624	30 496	31 575	32 102	43 490	51 670	61 321	65 519
1000 Taxes on income, profits and capital gains	123	967	2 058	4 540	4 700	5 326	6 331	7 556	8 246	9 463
1100 Of individuals	62	161	187	232	255	237	260	260	333	401
1110 On income and profits	62	161	187	232	255	237	260	260	333	401
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	61	806	1 871	4 308	4 445	5 089	6 072	7 296	7 914	9 062
1210 On profits	61	806	1 871	4 308	4 445	5 089	6 072	7 296	7 914	9 062
Presume profit of enterprises	60	2	0	0	0	0	0	0	0	0
Mining profits	0	0	75	80	61	473	616	322	283	82
Tax regularisation	0	0	0	0	0	0	0	0	0	0
Corporate tax	0	546	1 481	3 657	3 761	3 874	4 724	6 256	6 824	8 026
Corporate tax remittances	0	258	315	571	623	742	732	718	806	954
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	666	936	1 347	1 515	1 645	2 665	2 878	3 000	3 100
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	666	936	1 347	1 515	1 645	2 665	2 878	3 000	3 100
2410 On a payroll basis	..	666	936	1 347	1 515	1 645	2 665	2 878	3 000	3 100
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2430 Unallocable	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	72	3	640	354	357	367	401	401	412	433
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	7	14	18	20	22	23	28	32
4310 Estate and inheritance taxes	1	3	7	14	18	20	22	23	28	32
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	633	340	339	347	380	378	384	401
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	71	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	786	5 206	9 674	19 816	17 142	20 011	27 300	31 762	38 850	41 895
5100 Taxes on production, sale, transfer, etc	786	5 206	9 674	19 816	17 142	20 011	27 300	31 762	38 850	41 895
5110 General taxes	497	2 649	4 574	8 393	7 705	9 293	12 109	14 245	16 514	18 663
5111 Value added taxes	497	2 649	4 574	8 393	7 705	9 293	12 109	14 245	16 514	18 663
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	289	2 557	5 100	11 423	9 437	10 718	15 191	17 517	22 336	23 232
5121 Excises	83	1 930	4 274	9 986	8 220	9 126	13 077	14 992	19 410	20 016
Excises (Internal)	61	244	209	717	739	933	1 204	1 157	1 468	1 365
Excises (Imports)	22	298	208	594	367	379	642	580	719	1 051
Special tax on hydrocarbons and derivatives	0	1 387	1 529	2 031	650	1 070	2 236	1 144	1 681	1 998
Excise tax on hydrocarbons	0	0	2 328	6 644	6 465	6 744	8 996	12 111	15 543	15 602
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	204	612	794	1 406	1 179	1 545	2 049	2 465	2 835	3 104
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	2	15	32	31	38	47	65	60	91	112
Air departure tax	2	15	32	31	38	47	52	51	71	82
Tax on gambling	0	0	0	0	0	0	13	9	20	30
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..

Table 4.4. Bolivia / Bolivia (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BOB

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	277	1 651	3 316	4 439	7 861	4 752	6 791	9 074	10 813	10 629
6100 Paid solely by business	4	6	4	11	12	12	13	14	17	20
Simplified tax regime	3	6	4	11	11	12	13	14	17	20
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	273	1 645	3 312	4 428	7 850	4 740	6 779	9 060	10 796	10 608
Rural property tax	2	1	5	9	12	14	17	22	23	23
Fiscal notes	135	701	1 852	2 166	5 834	2 552	3 989	5 836	7 186	6 505
Transactions	136	943	1 455	2 253	2 003	2 174	2 772	3 202	3 587	4 081

Note: Year ending 31st December.

The data are on cash basis.

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

Heading 1100: In previous publications, the VAT complementary regime was classified under heading 3000. In this publication it has been reclassified under heading 1100 since the taxable base is solely personal income tax.

Heading 2000: The data for social security contributions are available from the year 2000 only and are estimated for 2013 and 2014.

Heading 5121: In ECLAC data the excise tax on hydrocarbons (IDH) is treated as non-tax revenues.

Heading 6200: In previous publications heading 4400 included the general tax on transactions. For this publication, this tax has been reclassified under heading 6200 since the taxable base does not cover property alone.

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

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

StatLink  <http://dx.doi.org/10.1787/888933338119>

Table 4.5. Brazil / Brasil
Details of tax revenue / Ingresos tributarios detallados

Million BRL

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	3	354 760	711 145	1 049 541	1 078 476	1 259 796	1 457 980	1 569 737	1 735 438	1 842 864
1000 Taxes on income, profits and capital gains	1	68 667	149 309	234 380	234 400	258 738	314 298	321 461	360 568	381 862
1100 Of individuals	0	3 406	6 981	73 639	73 962	87 828	104 335	116 340	126 025	140 438
1110 On income and profits	0	3 406	6 981	73 639	73 962	87 828	104 335	116 340	126 025	140 438
Withholding taxes on income and profits	..	..	..	59 847	60 337	71 580	83 820	93 841	101 837	114 656
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	73 071	120 184	120 767	128 255	153 652	148 423	171 003	171 352
1210 On profits	0	25 430	73 071	120 184	120 767	128 255	153 652	148 423	171 003	171 352
Corporate income tax	0	16 680	47 832	78 521	77 343	82 474	94 958	92 589	109 316	109 020
Social contribution on net profits (CSLL)	0	8 750	25 239	41 664	43 424	45 780	58 694	55 834	61 687	62 332
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	69 257	40 556	39 670	42 656	56 311	56 697	63 540	70 072
Withholding taxes	0	39 831	69 257	40 556	39 670	42 656	56 311	56 697	63 540	70 072
2000 Social security contributions	1	83 469	168 226	246 502	273 596	314 868	362 716	404 667	444 833	482 675
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	18 709	32 248	50 518	57 183	64 271	74 979	85 813	98 045	108 782
2210 On a payroll basis	0	18 709	32 248	50 518	57 183	64 271	74 979	85 813	98 045	108 782
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1	64 760	135 978	195 984	216 413	250 597	287 737	318 855	346 789	373 893
2410 On a payroll basis	1	64 760	135 978	195 984	216 413	250 597	287 737	318 855	346 789	373 893
Social security contributions (Federal)	1	59 334	118 869	179 424	200 552	232 838	268 641	296 966	322 516	346 260
Social security contributions (State)	0	4 423	14 682	12 678	11 489	12 635	13 294	15 551	16 499	19 529
Social security contributions (Municipal)	0	1 003	2 427	3 882	4 372	5 124	5 802	6 337	7 774	8 104
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	6 749	14 468	23 318	25 246	33 052	34 204	40 169	43 391	47 724
PASEP contributions	0	1 312	2 863	4 903	5 137	9 880	6 958	9 398	8 775	9 491
Payroll-based contribution to education	0	2 791	5 906	8 776	9 589	11 049	13 115	14 775	16 561	18 411
'S' System contributions	0	2 646	4 397	7 826	8 524	9 887	11 663	13 519	15 351	16 884
Other	0	0	1 302	1 812	1 996	2 236	2 467	2 477	2 704	2 938
4000 Taxes on property	0	28 818	56 274	57 925	61 202	74 373	86 692	92 092	97 927	106 834
4100 Recurrent taxes on immovable property	0	4 753	8 405	13 941	15 608	17 928	20 270	22 154	25 153	28 876
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	0	4 753	8 405	13 941	15 608	17 928	20 270	22 154	25 153	28 876
Tax on rural land property (ITR)	0	234	288	395	421	485	571	614	764	900
Tax on urban land property (IPTU)	0	4 519	8 117	13 546	15 187	17 443	19 699	21 540	24 389	27 976
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	329	821	1 489	1 678	2 518	2 768	3 409	4 142	4 698
4310 Estate and inheritance taxes	0	329	821	1 489	1 678	2 518	2 768	3 409	4 142	4 698
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	18 442	36 587	25 464	23 809	32 560	39 542	39 500	39 400	40 806
Tax on financial operations (IOF)	0	3 096	5 974	20 168	19 235	26 571	31 999	31 002	29 417	29 756
Real estate property transfers (ITBI)	0	950	1 593	4 324	4 610	6 007	7 464	8 498	9 983	11 050
Other	0	14 396	29 021	971	-36	-18	79	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	5 294	10 460	17 031	20 107	21 367	24 112	27 030	29 232	32 453
5000 Taxes on goods and services	2	164 144	317 875	461 228	454 452	542 259	617 638	665 341	737 012	768 021
5100 Taxes on production, sale, transfer, etc	2	162 575	312 503	453 039	454 452	542 259	617 638	665 341	737 012	768 021
5110 General taxes	2	154 130	294 251	415 059	423 237	497 896	564 065	614 805	681 333	711 496
5111 Value added taxes	1	100 978	177 589	246 178	247 821	293 489	324 761	358 323	393 742	419 459
Tax on the circulation of goods and services (ICMS)	1	82 279	153 437	221 213	227 830	268 117	297 419	327 369	363 190	384 287
Tax on industrialised products (IPI)	0	18 699	24 153	24 965	19 991	25 372	27 342	30 954	30 552	35 172
5112 Sales tax	0	47 046	105 415	143 864	148 074	171 653	200 926	212 096	239 290	236 646
Contribution to financing social security (COFINS)	0	38 707	86 837	118 431	117 084	140 939	164 982	175 008	197 545	194 696
PIS contribution	0	8 339	18 578	25 433	30 990	30 714	35 944	37 088	41 745	41 950
5113 Other	0	6 106	11 247	25 017	27 341	32 755	38 378	44 386	48 301	55 390
5120 Taxes on specific goods and services	0	8 445	18 252	37 980	31 215	44 363	53 573	50 536	55 679	56 525
5121 Excises	..	0	7 683	17 657	12 652	19 683	22 837	14 585	13 105	14 055
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	8 445	8 953	17 101	15 904	21 119	26 763	31 088	36 974	36 774

Table 4.5. Brazil / Brasil (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million BRL

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	983	2 305	1 511	2 350	2 466	2 883	3 367	3 198
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	633	917	1 147	1 212	1 507	1 979	2 233	2 499
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	1 569	5 372	8 189	0	0	0	0	0	0
5210 Recurrent taxes	0	1 569	5 372	8 189	..	..	..	..	..	..
5211 Paid by households: motor vehicles	0	1 569	5 372	8 189	..	..	..	..	..	..
5212 Paid by others: motor vehicles	0	0	0	0	..	..	..	..	..	..
5213 Paid in respect of other goods	0	0	0	0	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	2 913	4 993	26 189	29 581	36 505	42 433	46 006	51 707	55 750
6100 Paid solely by business	0	0	277	186	0	0	0	0	0	0
Revenue service development fund (FUNDAF)	0	0	277	186	0	0	0	0	0	0
6200 Other	0	2 913	4 715	26 003	29 581	36 505	42 433	46 006	51 707	55 750
Other federal taxes	0	941	36	45	44	3 199	4 489	3 407	4 527	5 036
Other social contributions	0	1 273	1 725	5 850	6 752	7 772	8 661	9 491	10 438	11 517
Other state taxes	0	322	1 551	13 190	15 429	17 135	19 825	22 980	25 864	27 352
Other municipal taxes	0	377	1 404	6 919	7 356	8 399	9 458	10 128	10 878	11 844

Note: Year ending 31st December.

The data are on cash basis.

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

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

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

Heading 5200: From 2009, taxes paid by households: motor vehicles are included in heading 6200.

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


StatLink  <http://dx.doi.org/10.1787/888933338121>

Table 4.6. Chile / Chile
Details of tax revenue / Ingresos tributarios detallados

Million CLP

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	1 777 218	7 901 998	14 265 204	20 081 681	16 595 349	21 678 481	25 762 449	27 714 772	27 381 686	29 171 072
1000 Taxes on income, profits and capital gains	412 974	1 841 630	5 171 293	7 536 172	5 162 043	8 329 060	10 322 824	10 803 031	9 520 709	9 628 037
1100 Of individuals	99 154	604 100	738 620	1 146 546	1 252 672	1 492 837	1 690 230	1 893 620	1 964 172	2 114 296
Second category tax	65 552	490 980	700 150	1 110 643	1 239 815	1 449 099	1 663 293	1 917 675	1 981 699	2 140 345
Global complementary tax	33 603	113 120	38 470	35 903	12 857	43 738	26 936	-24 055	-17 527	-26 050
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	3 155 480	4 805 522	4 110 485	4 448 745	6 021 408	7 560 906	6 041 089	6 196 077
First category tax	200 891	815 747	3 040 875	4 252 551	3 729 488	3 913 870	5 254 907	6 770 329	5 473 355	5 182 214
Surtax on state owned enterprises	16 074	47 634	78 267	92 949	44 974	194 203	116 725	80 084	124 220	100 851
Mining tax	0	0	0	417 214	312 473	298 558	598 790	619 150	324 577	801 647
Other	2 621	19 516	36 338	42 808	23 550	42 114	50 987	91 343	118 937	111 365
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	1 277 193	1 584 104	-201 113	2 387 478	2 611 186	1 348 506	1 515 449	1 317 664
Adicional tax	59 082	350 301	799 648	1 363 357	1 023 497	1 414 057	1 187 866	1 178 917	1 337 721	1 454 847
Other	35 151	4 332	477 545	220 747	-1 224 610	973 421	1 423 320	169 589	177 727	-137 183
2000 Social security contributions	159 559	576 758	931 717	1 289 225	1 371 750	1 493 987	1 623 818	1 802 468	1 968 973	2 110 087
2100 Employees	154 021	553 937	893 821	1 229 912	1 312 793	1 433 159	1 565 828	1 742 526	1 906 340	2 044 356
2110 On a payroll basis	154 021	553 937	893 821	1 229 912	1 312 793	1 433 159	1 565 828	1 742 526	1 906 340	2 044 356
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	5 538	22 821	37 896	59 313	58 957	60 828	57 990	59 942	62 633	65 731
2210 On a payroll basis	5 538	22 821	37 896	59 313	58 957	60 828	57 990	59 942	62 633	65 731
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	109 319	554 037	901 776	1 080 090	795 084	785 364	1 027 627	1 180 307	1 133 765	1 256 000
4100 Recurrent taxes on immovable property	59 968	302 244	416 565	541 268	532 279	549 125	731 191	788 919	840 842	951 101
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	23 184	35 554	200 203	39 338	30 876	66 719	45 550	31 340
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	462 027	503 269	62 602	196 901	265 560	324 669	247 373	273 559
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 118 722	5 041 769	7 346 373	10 166 189	9 271 910	11 131 188	12 700 180	13 873 611	14 779 915	16 126 655
5100 Taxes on production, sale, transfer, etc	1 074 009	4 789 827	6 952 031	9 650 260	8 724 696	10 514 822	11 963 914	13 052 989	13 869 529	15 131 295
5110 General taxes	664 421	3 306 350	5 391 285	7 912 009	7 051 079	8 399 926	9 536 786	10 447 374	11 170 794	12 133 710
5111 Value added taxes	664 421	3 306 350	5 391 285	7 912 009	7 051 079	8 399 926	9 536 786	10 447 374	11 170 794	12 133 710
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	409 588	1 483 477	1 560 746	1 738 251	1 673 617	2 114 896	2 427 128	2 605 615	2 698 735	2 997 585
5121 Excises	166 050	816 160	1 107 642	1 190 726	1 248 243	1 561 205	1 750 916	1 892 713	1 987 475	2 224 209
Cigarettes and tobacco	60 604	283 275	382 690	504 480	556 651	647 637	744 302	783 995	815 991	856 595
Gasolene and diesel	105 445	532 885	724 803	661 380	684 698	913 568	1 006 614	1 108 718	1 171 483	1 361 724
Oil stabilisation fund	0	0	149	24 866	6 894	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	286 044	307 265	162 987	267 331	301 828	314 441	303 393	337 839
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	21 052	118 746	167 060	240 260	262 387	286 360	374 384	398 461	407 867	435 537
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	44 714	251 942	394 343	515 929	547 214	616 366	736 266	820 622	910 386	995 360
5210 Recurrent taxes	44 714	251 942	394 343	515 929	547 214	616 366	736 266	820 622	910 386	995 360
Motor vehicles	24 469	93 880	139 174	177 167	171 141	197 145	267 116	301 895	330 754	364 960

Table 4.6. Chile / Chile (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million CLP	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	20 245	158 062	255 169	338 762	376 073	419 221	469 150	518 727	579 632	630 400
Municipal permits	18 401	136 138	234 460	307 349	342 861	382 245	425 138	468 938	527 955	578 229
Mining patents	3 374	34 730	20 094	30 391	32 690	36 213	42 944	47 899	50 094	50 448
Other	-1 530	-12 806	615	1 022	522	763	1 068	1 890	1 583	1 723
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	-23 356	-112 195	-85 954	10 005	-5 438	-61 117	88 000	55 355	-21 676	50 293
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	-85 954	10 005	-5 438	-61 117	88 000	55 355	-21 676	50 293

Note: Year ending 31st December.

The data are on cash basis.

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

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


StatLink  <http://dx.doi.org/10.1787/888933338137>

Table 4.7. Colombia / Colombia
Details of tax revenue / Ingresos tributarios detallados

Million COP

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	2 579 426	30 512 910	61 455 845	90 247 603	93 898 231	98 035 191	116 983 509	130 708 822	142 322 742	153 251 499
1000 Taxes on income, profits and capital gains	771 694	7 103 525	17 348 618	24 448 371	28 116 564	26 218 852	33 453 048	43 671 856	47 743 096	50 083 349
1100 Of individuals	47 210	1 499 345	3 594 441	5 030 693	5 229 835	5 192 384	6 407 675	6 841 470	7 955 072	8 827 575
1110 On income and profits	47 210	1 499 345	3 594 441	5 030 693	5 229 835	5 192 384	6 407 675	6 841 470	7 955 072	8 827 575
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	13 044 361	18 489 260	21 954 952	20 405 209	26 110 879	35 669 308	38 531 528	40 125 246
1210 On profits	359 758	5 119 828	13 044 361	18 489 260	21 954 952	20 405 209	26 110 879	35 669 308	38 531 528	40 125 246
Income tax	359 758	5 119 828	13 044 361	18 489 260	21 954 952	20 405 209	26 110 879	35 669 308	35 591 949	27 663 771
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	2 939 579	12 461 475
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	709 816	928 417	931 777	621 258	934 494	1 161 078	1 256 496	1 130 528
Income tax	364 726	484 352	709 816	928 417	931 777	621 258	934 494	1 161 078	1 256 496	1 130 528
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	203 596	4 989 000	7 845 000	9 631 000	10 335 748	11 478 085	10 303 830	11 815 723	16 645 000	19 272 000
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	203 596	4 989 000	7 845 000	9 631 000	10 335 748	11 478 085	10 303 830	11 815 723	16 645 000	19 272 000
2410 On a payroll basis	203 596	4 989 000	7 845 000	9 631 000	10 335 748	11 478 085	10 303 830	11 815 723	16 645 000	19 272 000
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	1 286 803	2 179 842	3 178 259	3 587 147	4 022 503	4 479 886	4 775 034	3 527 459	2 627 958
4000 Taxes on property	56 160	2 027 654	4 838 158	8 932 264	8 220 499	8 359 387	13 017 198	13 569 680	15 130 482	15 890 801
4100 Recurrent taxes on immovable property	56 160	991 070	1 974 213	2 532 996	3 076 434	3 163 084	3 707 079	3 917 577	4 957 894	5 330 636
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	1 974 213	2 532 996	3 076 434	3 163 084	3 707 079	3 917 577	4 957 894	5 330 636
4200 Recurrent taxes on net wealth	0	0	462 720	3 199 668	2 022 787	1 970 530	4 240 512	4 183 752	4 274 832	4 118 196
4210 Individual	..	..	462 720	3 199 668	2 022 787	1 970 530	4 240 512	4 183 752	4 274 832	4 118 196
4220 Corporate	..	..	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	1 036 584	2 401 226	3 199 600	3 121 278	3 225 773	5 069 606	5 468 351	5 897 755	6 441 969
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 388 653	13 367 908	25 866 553	39 194 218	38 090 163	42 063 441	48 790 355	50 261 388	51 844 491	57 219 307
5100 Taxes on production, sale, transfer, etc	1 388 653	13 367 908	25 866 553	39 194 218	38 090 163	42 063 441	48 790 355	50 261 388	51 844 491	57 219 307
5110 General taxes	672 368	9 585 866	19 934 400	31 074 221	30 185 624	33 118 301	39 941 309	41 731 826	40 473 562	45 117 359
5111 Value added taxes	583 078	8 445 776	17 427 948	27 064 094	25 910 469	28 811 682	35 093 071	36 324 330	34 642 822	38 749 869
5112 Sales tax	89 290	1 140 090	2 506 452	4 010 127	4 275 155	4 306 620	4 848 238	5 407 497	5 830 740	6 367 490
Industry and commerce tax (State)	89 290	1 140 090	2 506 452	4 010 127	4 275 155	4 306 620	4 848 238	5 407 497	5 830 740	6 367 490
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	3 782 042	5 932 153	8 119 997	7 904 539	8 945 140	8 849 045	8 529 561	11 370 929	12 101 948
5121 Excises	404 699	2 037 944	3 109 633	3 828 119	3 903 697	4 293 141	4 768 330	5 006 241	7 473 746	8 115 224
Oil	141 270	833 004	1 143 308	1 287 969	1 291 493	1 418 766	1 603 227	1 735 062	2 883 410	2 980 883
Restaurant, vehicles sale and mobile telephony	52 898	213 410	287 379	333 170	317 317	391 852	471 441	447 731	472 360	455 964
Tobacco (State)	85 722	471 137	867 569	1 268 054	1 381 248	1 434 560	1 444 067	1 565 738	1 673 211	1 710 008
Beer (State)	124 808	520 393	811 377	938 925	913 640	1 047 963	1 249 595	1 257 711	1 262 767	1 319 901
Liquors (State)	0	0	0	0	0	0	0	0	1 181 998	1 648 467
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	311 586	1 744 097	2 822 520	4 291 878	4 000 842	4 651 999	4 080 716	3 523 320	3 897 184	3 986 724
Custom duties	180 989	1 744 097	2 822 520	4 291 878	4 000 842	4 651 999	4 080 716	3 523 320	3 897 184	3 986 724
Imports surcharge	130 597	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..

Table 4.7. Colombia / Colombia (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million COP	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	159 323	1 738 020	3 377 674	4 863 490	5 548 110	5 892 923	6 939 193	6 615 141	7 432 215	8 158 085
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 738 020	3 377 674	4 863 490	5 548 110	5 892 923	6 939 193	6 615 141	7 432 215	8 158 085
Stamp tax	0	401 497	633 586	768 580	611 832	357 160	123 923	58 973	58 378	72 425
Other	78 306	79 287	48 498	88 432	120 721	126 602	143 770	174 845	200 465	260 721
Other (sub-national)	81 017	1 257 236	2 695 589	4 006 478	4 815 557	5 409 160	6 671 500	6 381 323	7 173 372	7 824 939

Note: Year ending 31st December.

The data are on cash basis.

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

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

Headings 1100 and 1200: The data are estimated.

Source: Ministry of Finance and Central Bank of Colombia.


StatLink  <http://dx.doi.org/10.1787/888933338145>

Table 4.8. Costa Rica / Costa Rica
Details of tax revenue / Ingresos tributarios detallados

Million CRC

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	106 778	893 812	1 915 942	3 565 410	3 564 323	3 979 101	4 438 852	4 846 611	5 563 744	6 011 761
1000 Taxes on income, profits and capital gains	11 820	128 805	324 224	689 225	687 420	748 093	828 691	891 669	1 014 440	1 091 470
1100 Of individuals	..	..	16 438	104 536	156 936	202 849	233 486	307 489	316 894	349 139
1110 On income and profits	..	..	16 438	104 536	156 936	202 849	233 486	307 489	316 894	349 139
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	288 355	481 736	444 242	450 312	486 001	461 481	545 183	574 137
1210 On profits	..	..	288 355	481 736	444 242	450 312	486 001	461 481	545 183	574 137
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	19 430	102 953	86 241	94 932	109 204	122 699	152 363	168 194
2000 Social security contributions	29 065	249 886	528 132	927 932	1 044 617	1 204 995	1 354 199	1 482 847	1 874 010	2 045 389
2100 Employees	..	3 405	5 354	7 465	8 777	9 649	11 014	12 936	12 774	22 151
2110 On a payroll basis	..	3 405	5 354	7 465	8 777	9 649	11 014	12 936	12 774	22 151
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	0	24 481	38 126	47 925	56 332	63 094	68 092	344 622	370 268
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	5 858	16 414	24 555	30 656	33 778	36 733	39 462	21 090	22 404
2310 On a payroll basis	..	5 858	16 414	24 555	30 656	33 778	36 733	39 462	21 090	22 404
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	29 065	240 623	481 883	857 787	957 260	1 105 236	1 243 358	1 362 357	1 495 525	1 630 566
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	7 054	41 918	81 290	147 785	163 991	182 529	201 667	226 575	247 775	270 834
4000 Taxes on property	366	12 681	25 110	46 610	48 040	63 663	70 927	81 868	99 771	115 174
4100 Recurrent taxes on immovable property	0	5 310	14 245	27 700	34 233	47 607	50 279	60 918	71 526	82 474
Land tax	..	0	0	0	0	0	0	0	0	0
Additional land tax	..	0	0	0	0	0	0	0	0	0
Tax on sumptuary constructions	..	0	0	0	0	0	0	0	0	0
Immovable property tax	..	0	0	0	55	3 527	2 475	2 638	3 998	4 013
Municipal immovable property tax	..	5 310	14 245	27 700	34 178	44 080	47 804	58 280	67 528	78 461
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	4 284	0	0	0	0	0	0	0	0
4210 Individual	..	0	..	..	..	..	..	..	..	..
4220 Corporate	..	4 284	..	..	..	..	..	..	..	..
Tax on corporate assets	..	4 284	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	10 846	17 204	12 734	14 743	19 053	20 950	28 245	32 700
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	80	19	1 706	1 072	1 313	1 595	0	0	0
5000 Taxes on goods and services	52 360	456 707	946 970	1 737 642	1 606 222	1 762 591	1 963 833	2 122 589	2 268 536	2 423 583
5100 Taxes on production, sale, transfer, etc	49 980	437 334	914 200	1 665 700	1 524 363	1 664 652	1 872 449	2 015 909	2 149 169	2 288 435
5110 General taxes	21 326	222 775	485 168	936 721	830 538	920 298	1 029 811	1 122 978	1 176 758	1 266 798
5111 Value added taxes	21 326	222 775	485 168	936 721	830 538	920 298	1 029 811	1 122 978	1 176 758	1 266 798
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	28 654	213 499	423 486	722 432	688 697	739 494	837 573	813 013	880 232	916 915
5121 Excises	11 096	157 204	296 222	485 696	481 147	523 617	596 268	629 423	689 528	706 016
Fuels and energy	0	0	172 028	268 070	308 274	320 638	359 425	354 149	404 210	404 901
Alcohol beverages	0	8 229	20 219	29 413	29 639	28 035	32 936	35 620	35 254	36 293
Non alcoholic beverages	0	0	12 491	22 716	24 426	26 566	27 804	30 205	32 519	34 874
Soaps	0	0	573	1 009	1 110	1 317	1 425	1 487	1 989	1 493
Cement	0	0	0	220	253	227	250	247	291	340
Tobacco	0	0	0	0	0	0	0	19 852	38 860	32 277
Abolished specific taxes on production and consumption	0	31 756	0	0	0	0	0	0	0	0
Other specific taxes on consumption	11 096	117 219	90 913	164 268	117 444	146 834	174 428	187 863	176 405	195 838
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	15 053	40 485	82 446	156 816	117 256	126 135	146 511	152 275	154 576	169 120
Import duties	13 977	32 336	66 598	124 550	97 001	103 851	122 355	128 358	130 634	142 226
Custom duties	1 076	8 149	15 848	32 266	20 255	22 284	24 156	23 917	23 942	26 894

Table 4.8. Costa Rica / Costa Rica (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million CRC	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5124 Taxes on exports	2 226	2 238	969	4 667	4 677	3 973	3 990	3 823	4 877	4 853
Export duties	2 226	1 835	830	4 508	4 534	3 816	3 827	3 663	4 104	3 067
Export duties Law 133	0	0	0	0	0	0	0	0	0	0
Export duties Law 5519	0	253	0	0	0	0	0	0	0	0
Tax on banana exports	0	150	139	160	143	157	163	160	168	176
Export duties on ground transportation	0	0	0	0	0	0	0	0	605	1 610
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	13 488	43 755	74 376	84 619	84 270	88 744	25 579	28 571	34 081
Casinos and gambling	0	225	519	458	411	445	288	213	1 000	897
Electronic betting business	0	0	0	0	0	0	0	0	19	43
Port cargo movements	0	6	13	0	12	0	0	0	0	0
Overseas departure tax	0	0	19 022	24 939	24 794	24 322	23 902	25 366	27 552	33 141
10% on public shows	0	26	0	0	0	0	0	0	0	0
Pro-national airport's stamp tax	0	6	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
Municipal licences and permits	0	8 692	19 974	39 841	52 492	52 637	55 606	0	0	0
Municipal tax on construction	0	1 836	4 226	9 137	6 910	6 866	8 948	0	0	0
5127 Other taxes on internat. trade and transactions	0	83	94	877	998	1 499	2 060	1 913	2 680	2 845
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	1 061	5 546	6 547	5 128	4 860	5 065	79 918	92 179	104 723
5200 Taxes on use of goods and perform activities	2 380	19 357	32 758	71 871	81 705	97 803	91 266	106 557	119 235	135 005
5210 Recurrent taxes	2 380	19 357	32 758	71 871	81 705	97 803	91 266	106 557	119 235	135 005
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	1 425	15 487	30 918	68 299	77 924	94 101	85 152	101 903	113 727	130 000
Property tax on vehicles, aircraft and boats	1 425	15 374	30 918	68 299	77 924	94 101	85 152	101 903	113 727	130 000
Special tax on the use of public roads	0	113	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	955	3 870	1 841	3 572	3 781	3 702	6 114	4 654	5 508	5 005
Hunting and fishing licences	0	0	0	0	0	0	0	0	0	0
Hunting and fishing licences (Ministry of Natural Resources, Energy and Mines)	0	4	0	0	0	0	0	0	0	0
Spirits license	0	0	0	0	0	0	0	0	0	0
Revenue stamps	955	3 866	1 841	3 572	3 781	3 702	6 114	4 654	5 508	5 005
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	15	12	71	153	136	118	123	132	142
6000 Other taxes	6 113	3 816	10 216	16 216	14 034	17 230	19 535	41 063	59 212	65 311
6100 Paid solely by business	0	15	624	1 068	521	459	526	22 724	36 125	39 542
6200 Other	6 113	3 801	9 592	15 148	13 513	16 771	19 009	18 339	23 087	25 769
Transfers of vehicles, aircraft and boat	497	2 530	6 357	10 554	9 612	12 311	13 672	12 947	17 177	19 099

Note: Year ending 31st December.

The data are on cash basis.

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

Heading 2000: In ECLAC data, social security contributions include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute), and FODESAF (Social Development and Family Allowances Fund).

Heading 3000: In ECLAC data, social security contributions from decentralised institutions are classified under heading 2000.

Heading 5121: In ECLAC data, the tax on transfers of vehicles is classified as a property tax 4000.

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

Heading 6000: 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).

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministry of Finance and Contraloría General de la República.


StatLink  <http://dx.doi.org/10.1787/888933338154>

Table 4.9. Dominican Republic / República Dominicana
Details of tax revenue / Ingresos tributarios detallados

Million DOP

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	6 416	48 310	149 636	236 147	220 373	243 943	273 132	312 064	355 314	393 157
1000 Taxes on income, profits and capital gains	1 670	10 782	30 041	58 516	54 127	53 643	65 205	92 274	108 248	124 518
1100 Of individuals	..	4 088	7 587	16 563	15 436	17 088	20 673	21 731	24 928	28 996
1110 On income and profits	..	4 070	7 508	16 369	15 199	16 901	20 220	21 432	24 503	28 590
1120 On capital gains	..	18	79	194	237	187	453	299	424	406
1200 Corporate	..	4 679	16 222	26 999	22 546	21 475	25 083	46 624	50 782	72 747
1210 On profits	..	4 605	16 147	26 853	22 414	21 325	24 900	46 411	50 595	72 574
1220 On capital gains	..	74	75	146	132	151	182	213	187	173
Casinos	..	59	73	146	132	151	182	213	187	173
Racetracks	..	15	2	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1 670	2 015	6 232	14 954	16 145	15 080	19 450	23 919	32 539	22 775
2000 Social security contributions	53	490	35	860	1 009	1 845	1 328	1 250	1 552	1 515
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	53	490	35	860	1 009	1 845	1 328	1 250	1 552	1 515
2410 On a payroll basis	53	490	35	860	1 009	1 845	1 328	1 250	1 552	1 515
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	46	505	6 555	11 441	11 127	12 738	15 306	18 867	22 333	17 634
4100 Recurrent taxes on immovable property	9	115	1 710	2 567	2 702	3 004	5 235	8 351	10 183	5 037
4110 Households	9	115	1 710	552	473	555	629	686	1 518	1 579
4120 Others	0	0	0	2 016	2 230	2 449	4 605	7 665	8 666	3 458
Tax on assets	..	..	..	2 016	2 230	2 449	2 790	3 044	3 337	3 454
Tax on financial assets (Law 139-11)	..	..	..	0	0	0	1 816	4 620	5 329	4
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	11	96	84	221	199	231	237	227	315	325
4310 Estate and inheritance taxes	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	22	217	4 546	7 876	7 181	8 125	8 255	8 723	10 404	10 496
Tax on checks	0	0	3 133	4 472	3 919	4 262	4 492	4 852	5 168	5 620
Real estate operations	22	217	1 413	3 404	3 262	3 864	3 763	3 872	5 236	4 876
4500 Non-recurrent taxes	3	32	89	324	282	488	578	609	412	677
4510 On net wealth	3	32	89	324	282	488	578	609	412	677
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	1	45	127	452	763	891	1 002	957	1 019	1 100
5000 Taxes on goods and services	4 488	36 038	111 344	165 306	154 105	175 716	191 294	199 673	223 181	249 490
5100 Taxes on production, sale, transfer, etc	4 410	35 281	109 602	163 286	151 840	173 403	188 560	196 473	219 939	246 107
5110 General taxes	973	10 195	41 368	74 319	69 877	81 871	89 610	92 819	113 345	131 017
5111 Value added taxes	973	10 195	41 368	74 319	69 877	81 871	89 610	92 819	113 345	131 017
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	3 437	25 086	68 234	88 966	81 964	91 531	98 950	103 654	106 595	115 090
5121 Excises	500	6 474	27 158	57 192	52 445	60 144	67 174	71 033	72 581	77 810
Vehicle registration	0	0	0	4 798	3 163	4 234	4 268	4 505	4 595	5 683
Transfer tax	18	160	170	386	507	533	572	682	805	898
Alcoholic beverages	251	2 451	8 142	13 030	13 343	15 054	16 240	17 089	17 969	19 779
Tobacco products	102	469	2 879	4 180	4 131	4 529	4 241	4 470	4 356	4 382
Petroleum products	105	3 143	14 712	33 905	30 373	34 598	40 303	42 460	42 222	44 335
Other	24	251	1 255	894	927	1 197	1 549	1 827	2 634	2 734
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 194	13 469	14 403	21 182	18 293	19 492	18 850	18 920	19 076	21 331
Custom duties	615	13 456	14 293	21 141	18 264	19 455	18 801	18 776	18 916	21 238
Other	579	13	110	41	29	37	49	144	160	92
5124 Taxes on exports	6	4	46	128	132	146	181	264	34	12
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

Table 4.9. Dominican Republic / República Dominicana (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million DOP

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5126 Taxes on specific services	347	1 593	5 620	10 017	10 799	11 407	12 404	13 128	14 501	15 556
Telecommunications	85	0	3 193	4 100	4 592	4 886	4 947	5 124	5 897	6 129
Insurance premiums	33	584	0	2 796	2 978	3 088	3 238	3 437	3 674	3 965
Travel tickets	204	809	2 414	3 073	3 222	3 428	3 632	3 951	4 283	4 839
Hotels	22	191	0	0	0	0	0	0	0	0
Others	4	9	12	48	6	5	588	616	647	623
5127 Other taxes on internat. trade and transactions	1 390	3 546	21 008	447	295	342	340	309	402	381
Exchange commission	857	0	0	0	0	0	0	0	0	0
Consular fees	77	32	271	143	138	132	138	130	143	142
Other	457	3 514	20 737	304	156	210	202	179	260	240
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	77	757	1 742	2 020	2 265	2 313	2 733	3 199	3 242	3 383
5210 Recurrent taxes	77	757	1 742	2 020	2 265	2 313	2 733	3 199	3 242	3 383
5211 Paid by households: motor vehicles	45	268	977	1 183	1 225	1 277	1 300	1 271	1 073	1 289
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	33	489	766	837	1 040	1 036	1 433	1 929	2 169	2 094
Licenses to carry firearms	17	237	244	214	346	296	253	194	240	200
Licenses to operate gambling houses	0	114	155	187	199	211	571	1 076	1 229	1 221
Licenses to operate slot machines	4	60	102	385	409	457	528	567	598	576
Other	12	78	264	51	86	72	82	92	102	97
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	159	495	1 661	25	5	0	0	0	0	1
6100 Paid solely by business	0	0	0	0	0	..	..	0	0	0
6200 Other	159	495	1 661	25	5	..	..	0	0	1

Note: Year ending 31st December.

The data are on cash basis.

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

Heading 1110: Includes non-wage and wage personal income taxes. In previous publications the personal income taxes on wages were classified under heading 3000 (taxes on payroll on workforce). For this publication, they have been reclassified as an income tax since the tax is levied on net income.

Heading 2000: The data exclude social security contributions to general government managed by the private sector.

Heading 5121: In ECLAC data, the tax on transfer of movable goods is classified as a property tax (4000).

Heading 6000: In ECLAC data, the Vehicle transfer tax is classified as a property tax (4000).

Source: Ministerio de Hacienda, Ministry of Finance.


StatLink  <http://dx.doi.org/10.1787/888933338161>

Table 4.10. Ecuador / Ecuador
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	1 076	1 851	4 850	8 667	9 318	11 343	13 736	17 007	18 214	19 178
1000 Taxes on income, profits and capital gains	138	293	937	2 339	2 518	2 353	3 030	3 313	3 847	4 161
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	293	937	2 339	2 518	2 353	3 030	3 313	3 847	4 161
2000 Social security contributions	243	228	1 109	2 097	2 061	2 549	3 971	4 752	4 547	4 718
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	243	228	1 109	2 097	2 061	2 549	3 971	4 752	4 547	4 718
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	668	1 330	2 802	4 183	4 508	6 152	6 707	8 830	9 688	10 170
5100 Taxes on production, sale, transfer, etc	665	1 319	2 742	4 088	4 390	5 997	6 533	8 636	9 474	9 942
5110 General taxes	302	836	1 975	2 825	3 019	3 886	4 200	5 415	6 056	6 376
5111 Value added taxes	302	836	1 975	2 825	3 019	3 886	4 200	5 415	6 056	6 376
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	363	483	767	1 263	1 372	2 110	2 332	3 221	3 418	3 566
5121 Excises	90	75	221	474	448	530	618	685	744	803
Alcohol products	..	30	89	..	..	..	..	..	..	..
Soft drinks and mineral water	..	9	15	..	..	..	..	..	..	..
Cigarettes	..	24	71	..	..	..	..	..	..	..
Luxury goods and vehicles	..	11	46	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	227	217	547	789	923	1 152	1 156	1 261	1 352	1 357
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	7	17	0	0	0	428	558	1 275	1 322	1 406
Exit taxes	7	17	0	0	0	428	558	1 275	1 322	1 406
5127 Other taxes on internat. trade and transactions	40	175	0	0	0	0	0	0	0	0
On capital movements	0	169	..	..	..	..	..	..	..	..
On purchase of foreign exchange	22	4	..	..	..	..	..	..	..	..
On credit operations in national currency	18	2	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	11	60	95	118	156	174	194	214	228
5210 Recurrent taxes	3	11	60	95	118	156	174	194	214	228
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	3	11	60	95	118	156	174	194	214	228
Annual tax on motor vehicles	3	11	60	95	118	156	174	194	214	228
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0

Table 4.10. Ecuador / Ecuador (cont.)
 Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	27	0	2	48	231	289	28	111	132	129
6100 Paid solely by business	0	..	0	0	0	0	0	0	0	0
6200 Other	27	..	2	48	231	289	28	111	132	129

Note: Year ending 31st December.

The data are on cash basis.

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

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

Heading 5212: In ECLAC data, the annual tax on motor vehicles is classified as a property tax (4000).

Source: Banco Central del Ecuador, Central Bank of Ecuador.


StatLink  <http://dx.doi.org/10.1787/888933338170>

Table 4.11. El Salvador / El Salvador
Details of tax revenue / Ingresos tributarios detallados

Million USD

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	506	1 585	2 382	3 240	2 966	3 235	3 552	3 828	4 139	4 148
1000 Taxes on income, profits and capital gains	95	407	637	1 004	948	995	1 127	1 250	1 479	1 522
1100 Of individuals	0	0	312	536	444	571	456	697	578	627
1110 On income and profits	..	..	312	536	444	571	456	697	578	627
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	0	356	518	559	423	631	555	793	693
1210 On profits	..	..	356	518	559	423	631	555	793	693
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	407	-31	-49	-55	0	41	-2	108	201
Withholding income tax	95	429	0	0	0	55	107	66	135	204
Income tax refunds	0	-22	-31	-49	-55	-55	-66	-68	-27	-3
2000 Social security contributions	67	263	282	356	358	369	382	404	425	445
2100 Employees	..	75	76	96	96	99	100	106	112	117
2110 On a payroll basis	..	75	76	96	96	99	100	106	112	117
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	181	230	230	238	245	260	273	286
2210 On a payroll basis	..	176	181	230	230	238	245	260	273	286
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	13	25	29	31	33	36	38	40	42
2310 On a payroll basis	..	13	25	29	31	33	36	38	40	42
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	67	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	67	0	0	0	0	0	0	0	0	0
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	26	12	16	18	13	16	16	20	21	24
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	0	0	0	0	0
4210 Individual	16	..	..	..	..	..	..	..	..	..
4220 Corporate	0	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	16	18	13	16	16	20	21	24
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	259	903	1 447	1 863	1 646	1 855	2 027	2 155	2 213	2 158
5100 Taxes on production, sale, transfer, etc	259	903	1 447	1 863	1 646	1 855	2 027	2 155	2 213	2 158
5110 General taxes	133	714	1 104	1 461	1 251	1 433	1 574	1 677	1 731	1 720
5111 Value added taxes	0	714	1 104	1 461	1 251	1 433	1 574	1 677	1 731	1 720
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	133	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	127	189	344	402	395	422	453	478	483	438
5121 Excises	65	49	162	194	202	218	238	262	249	234
Consumption of products	65	49	0	0	0	0	0	0	0	0
Alcoholic beverages	0	0	39	43	44	44	52	64	60	46
Cigarettes	0	0	23	27	31	31	38	40	27	22
Soft drinks	0	0	33	24	24	31	35	40	42	43
Beer	0	0	1	0	1	1	1	1	1	1
Weapons, ammunition and explosives	0	0	1	1	1	1	1	1	1	1
Special Contribution- Sugar	0	0	0	33	34	35	35	36	36	37
Special Contribution- Public transportation	0	0	66	65	68	69	69	71	72	74
Special Contribution- FOVIAL	0	0	0	0	0	7	8	9	11	11
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	181	179	138	148	167	180	199	181
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	30	55	56	48	36	34	22
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..

Table 4.11. El Salvador / El Salvador (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million USD	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	58	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	58	0	..	..	..	..	..	..	..	..

Note: Year ending 31st December.

The data are on cash basis.

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

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

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

Source: Dirección General de Tesorería, Ministry of Finance (for national taxes). Central Reserve Bank of El Salvador from 1990 to 1996 and Salvadoran Institute of Social Security for subsequent years (for social security contribution figures).


StatLink  <http://dx.doi.org/10.1787/888933338180>

Table 4.12. Guatemala / Guatemala
Details of tax revenue / Ingresos tributarios detallados

Million GTQ

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	2 801	16 531	27 187	38 206	37 661	41 189	46 984	50 441	54 954	57 522
1000 Taxes on income, profits and capital gains	507	3 295	6 049	9 698	9 706	10 319	12 696	13 445	16 041	17 752
1100 Of individuals	25	143	645	945	1 060	1 225	1 462	1 477	1 246	1 784
1110 On income and profits	25	143	645	945	1 060	1 225	1 462	1 477	1 246	1 784
Personal income tax	25	137	642	945	1 060	1 225	1 462	1 476	1 246	1 784
Income from financial products	0	6	4	0	0	0	0	1	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	3 149	3 756	6 417	6 141	6 520	8 609	9 119	11 532	12 426
1210 On profits	482	3 149	3 756	6 417	6 141	6 520	8 609	9 119	11 532	12 426
Corporate income tax	482	1 610	3 495	6 085	5 768	6 132	8 198	8 656	11 477	12 423
Income from financial products	0	248	235	322	371	386	403	463	52	0
Commercial and agricultural enterprises	0	1 291	26	11	2	2	8	0	3	3
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2	1 647	2 336	2 505	2 574	2 625	2 849	3 263	3 543
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	1 647	2 336	677	44	54	4	21	9
Solidarity tax	..	0	0	0	1 829	2 530	2 571	2 845	3 243	3 534
Extraordinary and temporary solidarity tax	..	2	0	0	0	0	0	0	0	0
2000 Social security contributions	436	2 569	4 072	5 516	5 801	6 408	7 125	7 858	8 617	8 157
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	436	2 569	4 072	5 516	5 801	6 408	7 125	7 858	8 617	8 157
2410 On a payroll basis	436	2 569	4 072	5 516	5 801	6 408	7 125	7 858	8 617	8 157
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	45	165	350	496	578	631	648	743	791	843
4100 Recurrent taxes on immovable property	0	153	341	481	569	621	635	735	780	829
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	341	481	569	621	635	735	780	829
Property tax	..	6	1	1	1	1	1	1	1	1
Property tax (municipal)	..	147	341	480	568	620	634	734	779	827
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	45	12	8	15	9	10	13	8	10	15
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 709	10 317	16 402	22 118	20 980	23 259	25 876	27 518	29 075	30 411
5100 Taxes on production, sale, transfer, etc	1 681	10 131	16 083	21 716	20 513	22 754	25 317	26 614	27 545	29 092
5110 General taxes	762	6 259	10 753	16 155	15 015	16 980	19 472	20 913	21 874	23 153
5111 Value added taxes	762	6 259	10 753	16 155	15 015	16 980	19 472	20 913	21 874	23 153
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	919	3 872	5 330	5 561	5 497	5 773	5 845	5 701	5 671	5 939
5121 Excises	258	1 797	1 262	2 822	3 058	3 101	3 013	3 072	3 372	3 552
Tobacco and derivatives	76	205	312	342	340	347	259	312	385	405
Beer	0	97	122	147	143	159	176	191	217	243
Alcoholic beverages	0	77	76	91	90	98	101	100	90	56
Soft drinks	0	15	172	196	200	220	245	263	282	300
Other beverages	77	12	2	2	1	2	2	1	1	3
Cement	0	0	93	105	99	99	104	102	100	101
Oil and derivatives	105	1 389	485	1 938	2 184	2 179	2 125	2 103	2 297	2 445
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	506	1 806	3 715	2 427	2 139	2 368	2 533	2 311	1 965	2 044
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 4.12. Guatemala / Guatemala (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million GTQ	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5126 Taxes on specific services	155	269	354	311	301	304	300	318	334	343
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	28	186	319	402	468	505	558	904	1 530	1 320
5210 Recurrent taxes	28	186	319	402	468	505	558	904	1 530	1 320
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	331	694	747
5212 Paid by others: motor vehicles	28	186	319	402	468	505	558	573	836	572
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	104	186	315	378	596	572	639	878	430	359
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	104	186	315	378	596	572	639	878	430	359
Revenue stamps and stamped paper	104	182	313	376	595	572	638	877	430	359
Other indirect taxes	0	4	1	2	1	1	1	1	1	0

Note: Year ending 31st December.

The data are on cash basis.

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

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

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

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

Source: Superintendencia de Administración Tributaria, Ministry of Finance (for national and local taxes). Guatemalan Social Security Institute. (IGSS) from 1990 to 1994 and Superintendencia de Administración Tributaria for subsequent years (for social security contribution figures).


StatLink  <http://dx.doi.org/10.1787/888933338194>

Table 4.13. Honduras / Honduras
Details of tax revenue / Ingresos tributarios detallados

Million HNL

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	2 032	16 347	31 123	49 637	47 157	51 844	56 479	64 153	69 055	81 066
1000 Taxes on income, profits and capital gains	431	2 985	7 498	13 443	12 658	13 972	16 979	17 531	19 597	21 722
1100 Of individuals	157	991	2 312	4 259	4 067	4 528	5 232	5 745	6 478	7 312
1110 On income and profits	157	991	2 312	4 259	4 067	4 528	5 232	5 745	6 478	7 312
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	4 725	8 904	8 424	8 705	11 437	11 556	12 875	14 021
1210 On profits	274	1 916	4 725	8 904	8 424	8 705	11 437	11 556	12 875	14 021
Corporate income tax	274	1 916	4 121	7 572	7 230	7 400	9 447	10 088	11 523	12 756
Income tax surcharge	0	0	604	1 332	1 194	1 305	1 990	1 468	1 352	1 265
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	78	461	279	167	740	310	230	245	389
Tax on net assets	..	78	144	279	167	359	310	230	245	389
Revaluation of assets	..	0	316	0	0	381	0	0	0	0
2000 Social security contributions	179	1 727	4 416	7 308	8 122	8 671	6 955	10 854	12 529	12 467
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	179	1 727	4 416	7 308	8 122	8 671	6 955	10 854	12 529	12 467
2410 On a payroll basis	179	1 727	4 416	7 308	8 122	8 671	6 955	10 854	12 529	12 467
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16	189	170	265	224	254	290	1 148	1 201	2 121
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	821	903	1 846
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	16	189	170	265	224	254	290	327	298	275
5000 Taxes on goods and services	1 405	11 445	19 032	28 608	26 141	28 937	32 247	34 610	35 720	44 748
5100 Taxes on production, sale, transfer, etc	1 405	11 445	19 032	28 608	26 141	28 937	32 247	34 610	35 720	44 748
5110 General taxes	344	5 146	9 565	16 464	14 396	16 050	18 967	20 150	20 637	27 734
5111 Value added taxes	344	5 146	9 565	16 464	14 396	16 050	18 967	20 150	20 637	27 734
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 061	6 299	9 468	12 145	11 746	12 887	13 279	14 460	15 082	17 014
5121 Excises	256	3 600	6 322	7 581	8 022	8 458	8 670	9 490	10 119	11 588
Beer	71	376	338	373	344	376	466	503	503	525
Soft drinks	25	240	268	413	415	514	632	675	725	754
Liquors	32	48	69	79	76	121	164	165	165	188
Petroleum products	43	347	0	0	0	0	0	0	0	0
Cigarettes	57	369	437	568	646	607	660	633	495	610
Fuel tax	0	1 962	4 916	5 570	6 032	6 288	6 177	6 868	7 613	8 874
Other	28	258	295	577	509	551	572	646	618	638
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	498	2 083	2 174	2 975	2 065	2 505	2 626	2 933	2 651	2 974
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 174	2 975	2 065	2 505	2 626	2 933	2 651	2 974
5124 Taxes on exports	217	6	0	0	0	0	0	0	0	0
Bananas	39	5	..	..	..	..	..	..	..	..
Coffee	1	0	..	..	..	..	..	..	..	..
Temporary export tax	163	0	..	..	..	..	..	..	..	..
Other	15	1	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0

Table 4.13. Honduras / Honduras (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million HNL	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	90	610	971	1 589	1 659	1 924	1 983	2 038	2 312	2 451
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1	2	7	13	12	9	9	10	8	7
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1	2	7	13	12	9	9	10	8	7

Note: Year ending 31st December.

The data are on cash basis.

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

Heading 1300: In ECLAC data, the tax on net assets is classified as a property tax (4000).

Source: Secretaria de Finanzas, Ministry of Finance.


StatLink  <http://dx.doi.org/10.1787/888933338205>

Table 4.14. Jamaica / Jamaica
Details of tax revenue / Ingresos tributarios detallados

Million JAM

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	7 748	87 713	163 359	249 330	264 389	288 380	303 947	322 948	357 979	379 339
1000 Taxes on income, profits and capital gains	3 944	39 277	69 894	114 481	124 475	118 708	122 752	126 441	129 951	134 083
1100 Of individuals	1 687	17 441	36 043	59 802	62 043	54 798	62 792	64 315	66 282	70 867
1110 On income and profits	1 687	17 441	36 043	59 802	62 043	54 798	62 792	64 315	66 282	70 867
PAYE	1 489	16 515	34 223	55 572	58 577	50 828	58 851	60 637	62 172	66 645
Other individuals	198	926	1 820	4 230	3 466	3 969	3 940	3 678	4 111	4 223
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	13 134	24 510	25 463	33 091	31 858	32 706	34 539	31 991
1210 On profits	1 280	7 627	13 134	24 510	25 463	33 091	31 858	32 706	34 539	31 991
Bauxite/alumina	134	430	446	10	19	866	0	1	0	0
Other companies	1 146	7 197	12 688	24 500	25 443	32 224	31 857	32 705	34 539	31 991
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	977	14 209	20 718	30 169	36 969	30 820	28 103	29 419	29 130	31 224
Tax on dividends	68	854	248	214	230	1 059	1 028	1 080	1 175	1 904
Tax on interests	605	9 535	13 277	18 476	24 552	16 970	12 376	13 437	10 706	10 103
Education tax	305	3 821	7 193	11 479	12 187	12 792	14 699	14 903	17 249	19 217
2000 Social security contributions	0	0	5 110	7 014	6 820	9 248	11 628	11 689	14 559	14 600
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	..	..	5 110	7 014	6 820	9 248	11 628	11 689	14 559	14 600
National Insurance Scheme (NIS) contributions	..	..	5 110	7 014	6 820	9 248	11 628	11 689	14 559	14 600
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	67	639	1 474	2 286	1 831	2 792	2 531	2 805	5 842	5 800
4100 Recurrent taxes on immovable property	67	639	1 474	2 286	1 831	2 792	2 531	2 805	5 842	5 800
4110 Households	67	639	1 474	2 286	1 831	2 792	2 531	2 805	5 842	5 800
Property tax	67	0	0	0	0	0	0	0	0	0
Property tax (municipal)	0	639	1 474	2 286	1 831	2 792	2 531	2 805	5 842	5 800
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 294	44 638	78 147	113 423	121 928	148 894	156 308	171 332	194 929	211 819
5100 Taxes on production, sale, transfer, etc	3 230	43 838	77 036	111 569	119 749	146 850	154 208	168 940	192 166	208 885
5110 General taxes	4	13 059	27 274	40 111	40 825	45 152	47 788	50 963	57 474	62 023
5111 Value added taxes	0	13 059	27 274	40 111	40 825	45 152	47 788	50 963	57 474	62 023
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 226	30 779	49 762	71 458	78 925	101 698	106 419	117 977	134 692	146 862
5121 Excises	1 158	5 344	3 536	3 626	5 272	9 168	9 403	11 216	12 149	10 991
Excise duty	44	0	0	0	0	0	0	0	0	0
Special consumption tax	1 115	5 344	3 536	3 626	5 272	9 168	9 403	11 216	12 149	10 991
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 545	22 932	43 260	64 650	70 608	87 510	90 180	97 497	103 747	115 279
Custom duty	782	8 498	14 999	20 535	20 048	19 959	20 638	22 905	25 938	26 281
Stamp duty	470	731	1 083	1 268	1 284	1 352	1 444	1 635	1 945	1 910
General consumption tax (imports)	293	9 297	18 328	30 194	27 533	37 255	40 932	44 069	50 186	56 733
Special consumption tax (imports)	0	4 407	8 851	12 653	21 744	28 944	27 167	28 889	25 678	30 356
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 4.14. Jamaica / Jamaica (cont.)
 Details of tax revenue / Ingresos tributarios detallados

Million JAM	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5126 Taxes on specific services	523	2 503	2 966	3 183	3 044	5 020	6 837	9 264	18 796	20 592
Bank and trust	204	0	0	0	0	0	0	0	0	0
Entertainment tax	11	0	0	0	0	0	0	0	0	0
Betting, gaming and lottery	50	504	1 052	1 370	1 390	1 508	1 586	1 893	2 225	2 661
Accommodation tax	87	0	0	0	0	0	0	265	1 636	1 900
Telephone call tax	86	0	0	0	0	0	0	2 342	6 405	6 687
Travel tax	86	1 999	1 914	1 812	1 654	3 512	5 251	4 763	8 531	9 344
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	64	800	1 111	1 854	2 179	2 045	2 100	2 393	2 763	2 934
5210 Recurrent taxes	64	800	1 111	1 854	2 179	2 045	2 100	2 393	2 763	2 934
5211 Paid by households: motor vehicles	47	751	935	1 486	1 734	1 775	1 748	2 043	2 493	2 666
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	17	49	176	368	445	270	352	350	270	268
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	444	3 159	8 733	12 127	9 336	8 738	10 729	10 680	12 606	13 037
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	444	3 159	8 733	12 127	9 336	8 738	10 729	10 680	12 606	13 037
Environmental levy	0	0	0	2 405	2 147	2 002	2 217	2 103	2 159	2 200
Contractors levy	16	266	475	735	812	748	1 139	1 198	1 091	909
Stamp duty (domestic)	428	2 893	8 259	8 988	6 378	5 987	7 372	7 380	9 356	9 928

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

The data are on cash basis.

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

Heading 2000: The data for social security contributions are available from 2003 to 2013 only. The data are estimated for 2014.

Heading 4110: The data for property tax (municipal) are estimated for 2014.

Heading 6200: The data for the environmental levy under heading 6200 are estimated for 2014.

Source: Ministry of Finance and Planning.


StatLink  <http://dx.doi.org/10.1787/888933338211>

Table 4.15. Mexico / México
Details of tax revenue / Ingresos tributarios detallados

Million MXN

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	127 959	1 014 625	1 667 424	2 539 615	2 071 854	2 458 249	2 830 477	3 048 561	3 165 976	3 171 938
1000 Taxes on income, profits and capital gains	34 673	276 548	402 036	629 135	591 942	683 604	772 704	803 071	957 213	979 251
1100 Of individuals	..	..	195 869	285 270	280 230	313 473	352 386	397 701	425 621	514 208
Tax on income of individuals	..	..	195 869	285 270	280 230	313 473	352 386	397 701	425 621	514 208
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	135 840	214 611	191 685	246 745	303 176	288 360	392 199	441 317
Tax on income of corporations	..	..	135 840	214 611	191 685	246 745	303 176	288 360	392 199	441 317
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 673	276 548	70 327	129 254	120 027	123 386	117 143	117 010	139 393	23 726
Tax on income of other individuals and corporations	..	244 841	40 780	61 208	64 816	66 937	66 004	74 042	89 028	31 076
Tax on asset	..	13 913	12 033	1 134	-2 540	-624	-1 120	-1 192	-1 325	-735
Credit on salary	..	17 794	17 514	15 886	12 113	9 708	2 076	1 387	1 274	2 423
Oil yields tax	..	0	0	4 441	921	2 296	3 019	573	3 210	4 669
IETU	..	0	0	46 586	44 718	45 069	47 165	42 199	47 205	-13 707
2000 Social security contributions	17 165	167 292	261 673	321 843	346 031	378 006	411 289	454 778	490 918	538 213
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	167 292	261 673	321 843	346 031	378 006	411 289	454 778	490 918	538 213
2410 On a payroll basis	..	167 292	261 673	321 843	346 031	378 006	411 289	454 778	490 918	538 213
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	1 797	11 217	20 461	31 123	31 965	36 911	41 980	48 033	53 042	0
Substitute tax on salary	..	0	0	0	0	0	0	0	0	0
Payroll tax	..	11 101	15 746	22 919	23 530	27 813	31 817	35 480	41 184	0
Tax on remuneration to the personal work	..	65	4 562	7 992	8 180	8 841	9 990	12 333	11 645	0
Tax on professions and fees	..	36	53	72	70	71	58	48	50	0
Tax on operations by contract	..	15	100	140	186	186	116	173	163	0
4000 Taxes on property	1 914	13 964	26 796	35 847	35 484	38 955	41 186	45 186	46 238	0
4100 Recurrent taxes on immovable property	1 036	9 948	16 641	21 394	22 862	25 724	28 728	31 544	31 338	..
4110 Households	0	0	0	0	0	0	0	0	0	..
4120 Others	1 036	9 948	16 641	21 394	22 862	25 724	28 728	31 544	31 338	..
Property tax	..	9 948	16 641	21 394	22 862	25 724	28 728	31 544	31 338	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	8	0	0	0	0	0	0	0	0	..
4310 Estate and inheritance taxes	8	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	870	4 017	10 155	14 452	12 622	13 231	12 458	13 642	14 900	..
Alienation of immovable property	..	1 763	984	1 310	1 163	1 122	1 379	1 341	1 271	..
Transfer of ownership of real estate	..	2 236	5 528	5 825	5 005	5 027	3 923	4 575	4 518	..
Purchasing property	..	18	3 643	7 318	6 454	7 082	7 157	7 725	9 110	..
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	..
5000 Taxes on goods and services	70 791	537 953	944 766	1 502 941	1 039 344	1 293 373	1 530 906	1 660 413	1 576 887	1 630 254
5100 Taxes on production, sale, transfer, etc	70 125	528 666	928 979	1 480 972	1 017 627	1 271 581	1 508 269	1 643 337	1 557 226	1 629 822
5110 General taxes	26 635	189 606	318 432	457 248	407 795	504 509	537 143	579 988	556 794	667 085
5111 Value added taxes	26 635	189 606	318 432	457 248	407 795	504 509	537 143	579 988	556 794	667 085
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	43 473	339 060	610 547	1 023 723	609 832	767 072	971 126	1 063 349	1 000 432	962 737
5121 Excises	10 072	86 163	55 286	60 462	69 770	86 098	94 623	98 490	104 111	155 764
Special tax on production and services	..	81 544	49 627	55 391	65 708	81 427	89 544	92 620	97 860	149 337
Tax on new automobiles	..	4 619	5 659	5 071	4 063	4 671	5 079	5 870	6 252	6 427
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 4.15. Mexico / México (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million MXN

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5123 Customs and import duties	6 998	33 285	27 512	37 831	31 732	26 602	29 946	31 161	32 324	36 841
Step customs officer	..	423	692	2 048	1 535	2 071	3 065	3 255	3 065	2 913
Import taxes	..	32 861	26 820	35 783	30 196	24 531	26 881	27 906	29 260	33 928
5124 Taxes on exports	75	4	0	1	1	0	2	1	1	1
Taxes on exports	..	4	0	1	1	0	2	1	1	1
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	132	1 042	1 578	20 097	18 461	10 958	-5 610	7 169	-1 441	-12 322
IDE	132	0	0	17 700	15 888	8 022	-8 442	2 786	-5 988	-12 322
Tax on lodging	0	504	798	1 178	1 147	1 384	1 375	1 702	1 890	0
Public entertainment tax	0	240	349	383	486	462	360	625	566	0
Tax on lotteries, raffles and gambling	0	267	417	717	789	923	952	1 329	1 213	0
Tax on commercials	0	4	15	118	150	166	145	16	203	0
Various indirect taxes	0	28	0	0	0	1	0	711	674	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	26 196	218 567	526 171	905 332	489 869	643 414	852 166	926 528	865 438	782 454
Ordinary fee on oil production	..	125 329	334 784	0	0	0	0	0	0	0
Extraordinary fee on oil production	..	68 235	129 967	0	0	0	0	0	0	0
Additional fee on oil production	..	2 576	6 772	3 715	149	0	0	0	0	0
Tax on oil yields	..	22 201	54 298	0	0	0	0	0	0	0
Mining fees	..	226	350	68	1 782	1 956	2 858	3 243	3 886	2 040
Ordinary	..	0	0	794 030	410 437	543 895	721 209	769 489	721 790	653 619
Stabilization Fund	..	0	0	71 536	63 839	77 071	81 247	106 151	106 401	103 941
Extraordinary on crude petroleum export	..	0	0	33 640	-556	6 644	24 152	19 594	10 313	5 746
Scientific research and technologica Fund in the matter of energy	..	0	0	1 583	2 046	3 616	5 635	8 441	8 422	8 001
For oil control	..	0	0	37	23	29	35	42	39	37
Rights on the extraction of mineral oils	..	0	0	158	2 663	3 533	5 601	7 185	6 178	4 595
Special rights on mineral oils for fields in the "Paleoconcanal icontepec"	..	0	0	565	7 676	2 494	6 117	7 521	5 450	3 386
Special rights on hydrocarbons	..	0	0	0	1 813	4 032	1 308	0	0	0
Special right on hydrocarbons in deep water fields	..	0	0	0	0	143	4 003	4 493	2 574	0
Right to register for exploration and exploitation of hydrocarbons	..	0	0	0	0	0	0	370	385	357
5130 Unallocable between 5110 and 5120	17	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	666	9 287	15 787	21 970	21 717	21 792	22 637	17 076	19 660	431
5210 Recurrent taxes	666	9 287	15 787	21 970	21 717	21 792	22 637	17 076	19 660	431
5211 Paid by households: motor vehicles	567	8 878	15 237	21 492	21 301	21 319	22 186	16 464	19 174	0
Tax on motor vehicles	..	8 878	15 237	21 492	21 301	21 319	22 186	16 464	19 174	0
5212 Paid by others: motor vehicles	0	301	357	311	270	281	296	370	357	367
Tax on federal auto transport	..	301	357	311	270	281	296	370	357	367
5213 Paid in respect of other goods	99	108	193	166	147	193	155	242	129	65
Sport fishing	..	40	80	85	68	59	50	55	50	65
Sport hunting	..	3	0	1	0	0	0	0	0	0
Tax on commercial activities	..	63	113	33	42	50	66	42	26	0
Trade in books and magazines	..	0	0	0	0	0	0	0	3	0
Tax on industrial activities	..	2	0	47	35	82	38	145	49	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 619	7 651	11 693	18 726	27 087	27 399	32 412	37 080	41 679	24 221
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 619	7 651	11 693	18 726	27 087	27 399	32 412	37 080	41 679	24 221
Accessories	..	5 504	9 543	13 744	21 710	22 206	24 059	24 077	25 301	23 717
Unallocable between 1000 and 5000 caused in exercises fiscal previous liquidation slopes or of payment	..	374	-927	58	7	30	-118	2 260	1 618	504
Additional state and local taxes	..	1 773	3 077	4 924	5 361	5 162	8 471	10 743	14 760	0
Total tax revenue	127 959	1 014 625	1 667 424	2 539 615	2 071 854	2 458 249	2 830 477	3 048 561	3 165 976	3 171 938
Fees levied on hydrocarbon production	-26 196	-218 567	-526 171	-905 332	-489 869	-643 414	-852 166	-926 528	-865 438	-782 454
Total tax revenue (net of fees on hydrocarbons)	101 763	796 059	1 141 254	1 634 282	1 581 985	1 814 835	1 978 312	2 122 033	2 300 538	2 389 484

Note: Year ending 31st December.

The data are on cash basis.

The 2014 data for tax revenues of the State and Local levels of government are not available. They comprise revenues in categories 3000, 4000, 5000 and 6000.

Heading 1000: In ECLAC data, income taxes are presented net of credit on salary figures.

Heading 2000: In ECLAC data, social security contributions are presented net of transfers from the Federal government for the payment of IMSS (Mexican Social Security Institute) pensions.

Heading 5128: In ECLAC and CIAT data, fees levied on hydrocarbon production are treated as non-tax revenues. As a result they publish tax revenues net of these fees. The final three rows of the table display the impact of this.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/88893338220>

Table 4.16. Nicaragua / Nicaragua
Details of tax revenue / Ingresos tributarios detallados

Million NIO

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	..	8 418	17 009	27 697	28 863	33 620	41 185	48 131	53 486	62 330
1000 Taxes on income, profits and capital gains	..	1 144	3 902	7 002	7 818	8 351	11 144	13 107	14 521	17 658
1100 Of individuals
1110 On income and profits
1120 On capital gains
1200 Corporate
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	..	1 144	3 902	7 002	7 818	8 351	11 144	13 107	14 521	17 658
Income tax	..	1 144	3 902	7 002	7 818	8 351	11 144	13 107	14 521	17 658
2000 Social security contributions	..	1 678	3 363	6 023	6 804	8 090	9 433	11 007	12 805	15 161
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	..	1 678	3 363	6 023	6 804	8 090	9 433	11 007	12 805	15 161
2410 On a payroll basis	..	1 678	3 363	6 023	6 804	8 090	9 433	11 007	12 805	15 161
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	0	2	0	48	130	191	239	311	374
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	2	0	48	130	191	239	311	374
4210 Individual	2	0	48	130	191	239	311	374
4220 Corporate	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	5 584	9 725	14 650	14 170	17 029	20 395	23 754	25 771	29 050
5100 Taxes on production, sale, transfer, etc	..	5 584	9 725	14 650	14 170	17 029	20 395	23 754	25 771	29 050
5110 General taxes	..	2 931	5 599	9 009	8 871	10 353	12 876	15 151	16 736	19 385
5111 Value added taxes	..	2 931	5 599	9 009	8 871	10 353	12 876	15 151	16 736	19 385
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	..	2 653	4 126	5 641	5 299	6 676	7 519	8 603	9 035	9 665
5121 Excises	..	2 034	3 227	4 518	4 392	5 541	6 070	6 884	7 254	7 761
Liquor	..	84	102	189	147	198	240	214	253	230
Beer	..	203	340	561	556	645	781	915	1 047	1 184
Cigarettes	..	70	143	177	171	45	0	0	174	1
Soft drinks	..	123	128	194	188	248	292	351	389	423
Petroleum products	..	1 359	1 756	2 162	2 277	2 699	2 700	3 045	3 418	3 938
Excise taxes on imports	..	196	734	1 180	975	1 559	1 901	2 233	1 924	1 908
Other specific excises on consumption	..	-1	25	55	77	148	156	126	49	78
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	856	1 123	908	1 135	1 449	1 719	1 782	1 904
Custom duties	..	452	837	1 093	870	1 094	1 400	1 661	1 717	1 828
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	18	29	38	41	49	58	64	76
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	43	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities
5210 Recurrent taxes
5211 Paid by households: motor vehicles

Table 4.16. Nicaragua / Nicaragua (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million NIO	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
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
6000 Other taxes	..	11	17	21	24	20	22	24	77	87
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	11	17	21	24	20	22	24	77	87
Stamp tax	..	11	17	21	24	20	22	24	77	87

Note: Year ending 31st December.

The data are on cash basis.

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

Source: Banco Central de Nicaragua, Central Bank of Nicaragua. Ministerio de Hacienda y Crédito Público, Ministry of Finance.


StatLink  <http://dx.doi.org/10.1787/888933338239>

Table 4.17. Panama / Panamá
Details of tax revenue / Ingresos tributarios detallados

Million PAB

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	892 837	2 018 072	2 354 542	4 013 074	4 351 502	5 012 449	5 832 848	6 971 352	7 822 406	7 939 051
1000 Taxes on income, profits and capital gains	216 950	484 872	562 852	1 097 062	1 285 649	1 317 028	1 349 792	1 985 220	2 199 534	1 997 822
1100 Of individuals	14 155	20 343	24 395	30 098	38 811	35 456	28 458	37 825	51 598	57 690
1110 On income and profits	14 155	20 343	24 395	30 098	38 811	35 456	28 458	37 825	51 598	57 690
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	72 413	186 351	255 073	544 752	731 493	749 818	701 364	1 257 178	1 182 374	1 095 127
1210 On profits	72 413	186 351	255 073	544 752	731 493	749 818	701 364	1 257 178	1 182 374	1 095 127
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	130 382	278 178	283 384	522 212	515 345	531 754	619 970	690 217	965 562	845 006
Payroll	115 138	222 025	226 563	370 755	394 854	352 550	420 411	455 553	568 026	602 339
Panama Canal commissio	10 225	52 774	52 325	62 899	62 109	52 398	65 377	60 246	59 325	61 936
Colón Free Zone	5 019	3 379	4 496	21 323	17 855	19 666	24 074	50 735	38 903	43 266
Other	0	0	0	67 235	40 527	107 140	110 108	123 682	299 308	137 465
2000 Social security contributions	271 300	742 000	827 300	1 330 200	1 383 300	1 637 100	2 041 500	2 168 500	2 676 700	2 794 000
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	271 300	742 000	827 300	1 330 200	1 383 300	1 637 100	2 041 500	2 168 500	2 676 700	2 794 000
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	36 400	36 243	45 248	50 962	58 844	65 200	70 400	82 400	134 100
Education insurance	0	36 400	36 243	45 248	50 962	58 844	65 200	70 400	82 400	134 100
4000 Taxes on property	43 443	62 090	109 086	160 530	175 370	212 194	229 398	261 033	337 721	336 903
4100 Recurrent taxes on immovable property	28 330	33 898	56 424	80 919	104 522	107 791	109 986	119 964	180 621	175 627
4110 Households	28 330	33 898	56 424	80 919	104 522	107 791	109 986	119 964	180 621	175 627
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	154	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	3 419	9 343	21 049	40 528	24 456	29 810	36 195	40 998	49 391	44 800
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	11 540	18 849	31 613	39 083	46 392	74 593	83 218	100 071	107 709	116 476
Commercial licences	11 540	18 849	31 613	39 083	46 392	74 593	83 218	100 071	107 709	116 476
5000 Taxes on goods and services	335 470	573 374	692 339	1 212 812	1 261 432	1 513 066	1 893 533	2 124 349	2 253 273	2 384 195
5100 Taxes on production, sale, transfer, etc	331 758	530 329	641 713	1 143 757	1 191 097	1 472 515	1 845 207	2 067 189	2 193 455	2 318 577
5110 General taxes	80 303	69 013	137 585	526 710	557 166	766 154	1 042 213	1 183 878	1 269 055	1 351 246
5111 Value added taxes	80 303	69 013	137 585	526 710	557 166	766 154	1 042 213	1 183 878	1 269 055	1 351 246
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	138 623	461 316	504 128	617 047	633 931	706 360	802 993	883 311	924 401	967 331
5121 Excises	0	141 348	106 469	158 821	188 411	238 728	310 441	355 717	397 055	452 292
Gasoline products	..	108 783	69 400	85 824	111 404	96 518	90 136	100 903	117 377	133 266
Beer	..	18 249	22 317	28 459	30 635	31 025	32 715	34 572	35 641	41 882
Wine and liquor	..	11 971	10 741	12 279	11 071	10 775	10 769	10 486	15 751	22 689
Soft drinks	..	2 292	2 935	4 404	4 951	5 646	6 207	6 622	6 773	6 736
Various products	..	0	821	27 760	30 302	94 726	170 595	45 285	53 248	47 960
Automobiles	..	0	0	0	0	0	0	132 880	141 220	175 560
Other	..	53	255	95	48	38	19	24 969	27 045	24 200
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	124 914	298 323	363 687	411 586	390 129	390 024	393 668	420 448	408 901	381 382
5124 Taxes on exports	12 621	158	0	283	104	104	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	16 637	26 554	37 492	45 323	65 110	80 484	86 146	96 144	109 158
Insurance premiums	0	16 637	19 482	26 929	34 514	47 056	51 664	54 188	60 483	62 840
Cable and telecommunications	0	0	5 987	9 645	9 870	17 015	27 827	30 507	33 729	44 805
Gambling	0	0	1 085	918	939	1 039	993	1 451	1 932	1 512

Table 4.17. Panama / Panamá (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million PAB	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5127 Other taxes on internat. trade and transactions	1 088	4 850	7 418	8 865	9 964	12 395	18 400	21 000	22 300	24 500
Banks, financial institutions, and currency exchange	0	2 005	7 418	8 865	9 964	12 395	18 400	21 000	22 300	24 500
Other	1 088	2 845	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	112 832	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3 712	43 045	50 626	69 055	70 335	40 551	48 327	57 160	59 817	65 618
5210 Recurrent taxes	0	38 758	43 177	53 373	55 807	40 551	48 327	57 160	59 817	65 618
5211 Paid by households: motor vehicles	0	7 042	8 423	10 863	11 332	0	0	0	0	0
5212 Paid by others: motor vehicles	0	4 682	4 387	4 924	5 173	0	0	0	0	0
5213 Paid in respect of other goods	0	27 033	30 367	37 586	39 302	40 551	48 327	57 160	59 817	65 618
On commercial activities	0	25 405	28 685	35 547	37 184	38 367	45 723	54 382	56 739	62 485
On industrial activities	0	1 628	1 682	2 039	2 118	2 184	2 604	2 778	3 078	3 132
5220 Non-recurrent taxes	3 712	4 287	7 449	15 682	14 528	0	0	0	0	0
Building and construction	..	..	..	..	..	..	..	..	..	..
Ship registration	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	25 674	119 336	126 722	167 222	194 790	274 217	253 424	361 851	272 778	292 031
6100 Paid solely by business	0	11	0	27	0	0	0	0	0	0
Fiscal documents	..	..	..	..	..	..	..	..	..	..
Others	..	..	..	..	..	..	..	..	..	..
6200 Other	25 674	119 325	126 722	167 195	194 790	274 217	253 424	361 851	272 778	292 031
Legal services	16 691	42 330	27 684	37 912	36 278	41 064	47 000	44 900	46 200	41 450

Note: Year ending 31st December.

The data are on cash basis.

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

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

Heading 6200: Includes for this publication revenue from fiscal documents.

Source: Contraloría General de la República, General Controller of the Republic of Panama.


StatLink  <http://dx.doi.org/10.1787/888933338242>

Table 4.18. Paraguay / Paraguay
Details of tax revenue / Ingresos tributarios detallados

Million PYG

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	348 889	3 587 451	7 434 024	11 749 612	12 725 017	15 637 675	17 724 559	19 261 951	20 451 372	23 585 312
1000 Taxes on income, profits and capital gains	73 726	470 388	938 886	1 571 467	2 187 607	2 096 498	2 607 282	2 902 725	3 100 223	3 678 392
1100 Of individuals	..	..	..	318	574	1 150	154	507	13 375	83 921
1110 On income and profits	..	..	..	318	574	1 150	154	507	13 375	83 921
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	4 238	6 091	11 535	11 315	13 405	8 855	10 651	12 532	18 918
1210 On profits	..	4 238	6 091	11 535	11 315	13 405	8 855	10 651	12 532	18 918
Income tax on small businesses	..	0	0	9 128	8 838	9 380	5 129	5 764	7 831	9 063
Simplified tax on small businesses	..	4 238	5 802	1 181	644	715	544	317	32	72
Simplified tax on maquiladoras	..	0	289	1 226	1 833	3 310	3 182	4 570	4 669	9 783
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	466 150	932 795	1 559 614	2 175 718	2 081 943	2 598 273	2 891 567	3 074 316	3 575 553
Income tax on agricultural activities	0	15 042	22 477	16 227	22 651	30 113	59 788	66 108	71 813	277 157
Tax on industrial, commercial, and service activities	0	451 108	910 318	1 543 387	2 153 067	2 051 830	2 538 485	2 825 459	3 002 503	3 298 396
Other	73 726	0	0	0	0	0	0	0	0	0
2000 Social security contributions	28 882	919 533	1 591 980	2 784 731	3 118 645	3 552 640	3 976 795	4 844 111	5 158 072	5 630 392
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	28 882	919 533	1 591 980	2 784 731	3 118 645	3 552 640	3 976 795	4 844 111	5 158 072	5 630 392
2410 On a payroll basis	28 882	919 533	1 591 980	2 784 731	3 118 645	3 552 640	3 976 795	4 844 111	5 158 072	5 630 392
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	17 162	0	0	255 333	253 821	272 385	289 456	310 237	310 000	310 000
4100 Recurrent taxes on immovable property	17 162	..	..	239 680	240 217	254 306	266 371	289 493	..	..
4110 Households	17 162	..	..	239 680	240 217	254 306	266 371	289 493	..	..
Real estate tax	0	..	..	230 570	233 423	249 697	261 051	285 034	..	..
Tax on vacant lots	0	..	..	3 855	2 953	2 925	3 212	3 472	..	..
Other	17 162	..	..	5 256	3 841	1 684	2 109	987	..	..
4120 Others	0	..	..	0	0	0	0	0	..	..
4200 Recurrent taxes on net wealth	0	..	..	0	0	0	0	0	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	..	..	0	0	0	0	0	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	..	..	15 170	13 391	16 316	22 406	20 061	..	..
Real estate transfer tax	..	..	..	11 275	9 675	11 766	16 362	14 704	..	..
Other	..	..	..	3 895	3 716	4 551	6 044	5 357	..	..
4500 Non-recurrent taxes	0	..	..	0	0	0	0	0	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	..	..	482	213	1 762	679	682	..	..
5000 Taxes on goods and services	179 312	2 080 878	4 309 832	7 039 349	7 068 556	9 460 962	10 749 735	11 081 105	11 759 523	13 818 267
5100 Taxes on production, sale, transfer, etc	179 312	2 080 878	4 309 832	6 887 675	6 928 055	9 249 698	10 501 464	10 849 519	11 524 523	13 583 267
5110 General taxes	0	1 150 496	2 478 998	4 409 140	4 399 503	5 991 694	6 887 685	7 126 623	7 843 002	9 363 648
5111 Value added taxes	..	1 150 496	2 478 998	4 409 140	4 399 503	5 991 694	6 887 685	7 126 623	7 843 002	9 363 648
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	179 312	930 382	1 830 834	2 478 535	2 528 552	3 258 004	3 613 779	3 722 896	3 681 521	4 219 619
5121 Excises	41 087	456 561	949 962	1 411 846	1 532 365	1 710 531	1 892 587	2 063 020	2 048 143	2 442 895
Fuels	41 087	316 694	688 773	1 027 042	1 093 058	1 126 143	1 328 213	1 455 820	1 427 769	1 787 112
Other excises	0	136 194	249 239	347 467	399 940	537 887	564 374	607 200	620 374	655 783
Animal health and quality service	0	3 673	11 950	37 337	39 367	46 501	0	0	0	0
Livestock trade	0	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	138 225	473 821	880 872	1 045 788	975 487	1 524 252	1 696 945	1 637 588	1 633 378	1 776 724
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 4.18. Paraguay / Paraguay (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million PYG

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5126 Taxes on specific services	0	0	0	20 900	20 700	23 221	24 247	22 288	..	..
Advertising	..	..	..	5 109	4 555	5 249	6 047	6 560	..	..
Public transport	..	..	..	4 508	4 245	4 363	4 649	4 121	..	..
Other	..	..	..	11 284	11 900	13 609	13 551	11 607	..	..
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	151 211	140 466	211 027	208 542	230 890	235 000	235 000
5210 Recurrent taxes	0	0	0	151 211	140 466	211 027	208 542	230 890	235 000	235 000
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	..	..
5212 Paid by others: motor vehicles	..	..	..	27 174	41 701	52 365	64 667	67 399	..	..
Motor vehicle licences	..	..	..	27 174	41 701	52 365	64 667	67 399	..	..
5213 Paid in respect of other goods	..	..	..	124 037	98 765	158 662	143 875	163 491	..	..
Tax on construction	..	..	..	20 362	24 476	31 696	38 891	50 337	..	..
Licencing fees	..	..	..	103 675	74 289	126 965	104 983	113 153	..	..
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	..	..
5300 Unallocable between 5100 and 5200	0	0	0	463	35	237	39 730	696	..	..
6000 Other taxes	49 807	116 652	593 326	98 733	96 388	255 190	101 291	123 774	123 554	148 260
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	116 652	593 326	98 733	96 388	255 190	101 291	123 774	123 554	148 260
Registration and stamp duties	0	71 777	192 393	6 825	319	332	159	168	179	106
Luxury automobile tax	0	0	3 897	839	118	91	129	153	218	57
Other	49 807	44 875	397 036	91 069	95 951	254 767	101 003	123 453	123 157	148 098

Note: Year ending 31st December.

The data are on cash basis.

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

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

Heading 4000: The data are estimated for 2013 and 2014.

Heading 5000: The data are estimated for 2013 and 2014.

Heading 5121: Data for animal health and quality service are not available for 2011, 2012 and 2013.

Heading 5210: The data are estimated for 2013 and 2014.

Source: Ministry of Finance.


StatLink  <http://dx.doi.org/10.1787/888933338257>

Table 4.19. Peru / Perú
Details of tax revenue / Ingresos tributarios detallados

Million PEN

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	645	25 890	40 739	67 640	61 648	74 685	86 723	95 655	100 335	107 970
1000 Taxes on income, profits and capital gains	37	5 130	12 260	25 907	22 068	27 589	35 979	40 159	39 626	44 043
1100 Of individuals	3	2 117	3 327	5 584	5 861	6 518	8 208	9 462	10 570	11 423
First category	..	167	181	241	145	160	196	253	310	374
Second category	..	7	250	712	661	869	1 291	1 136	1 275	1 214
Fourth category	..	234	395	437	473	521	567	637	744	834
Fifth category	..	1 641	2 369	3 966	4 329	4 735	5 877	7 054	7 820	8 473
Tax debt payments	..	68	130	228	254	233	277	382	421	529
1110 On income and profits	..	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	3 012	8 933	20 322	16 207	21 071	27 712	30 255	28 718	32 247
1210 On profits	32	3 012	8 933	20 322	16 207	21 071	27 712	30 255	28 718	32 247
Third category	..	2 023	5 316	14 921	10 691	14 652	19 321	20 744	19 633	18 536
Income tax on non-residents	..	487	542	1 204	1 391	1 511	1 735	2 244	2 848	6 027
Income tax special regime	..	47	55	79	89	118	153	202	246	275
Other incomes corporate	..	18	41	110	98	148	224	229	187	193
Tax debt payments	..	438	1 908	2 248	2 216	2 856	3 987	4 397	3 029	3 703
Temporary tax on net assets	..	0	1 073	1 761	1 722	1 788	2 293	2 439	2 776	3 513
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	0	0	0	0	0	59	442	337	372
2000 Social security contributions	50	3 184	4 023	6 768	7 244	7 957	8 979	10 185	11 303	11 893
2100 Employees	..	541	667	1 765	1 978	2 385	2 657	2 879	3 143	3 139
2110 On a payroll basis	..	541	644	1 209	1 401	1 618	1 997	2 389	2 786	3 027
2120 On an income tax basis	..	0	23	557	577	768	661	491	357	112
Solidarity contribution for pension plan	..	0	23	557	577	768	661	491	357	112
2200 Employers	..	2 447	3 207	4 774	5 015	5 283	6 099	7 075	7 928	8 524
2210 On a payroll basis	..	2 447	3 207	4 774	5 015	5 283	6 099	7 075	7 928	8 524
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	95	36	38	38	42	46	51	55	58
2310 On a payroll basis	..	95	36	38	38	42	46	51	55	58
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	50	102	113	190	213	246	177	179	177	172
2410 On a payroll basis	50	102	113	190	213	246	177	179	177	172
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	1 038	27	7	6	3	1	2	1	3
4000 Taxes on property	99	0	1 340	2 174	2 042	2 236	1 876	1 897	2 130	2 159
4100 Recurrent taxes on immovable property	0	0	460	615	676	731	856	958	1 126	1 234
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	61	0	0	0	0	0	0	0	0	0
4210 Individual	60	0	0	..	..	..	..	..	..	..
4220 Corporate	1	0	0	..	..	..	..	..	..	..
Revaluation of fixed assets	1	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	0	803	1 559	1 366	1 505	1 020	939	1 004	925
Financial transactions tax	0	..	706	1 138	968	944	395	126	134	153
Real estate transfer tax	0	..	97	421	398	561	625	813	870	772
Tax Law Decree 519	38	..	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	76	0	0	0	0	0	0	0
5000 Taxes on goods and services	423	15 777	21 804	31 120	28 210	34 785	37 832	40 612	44 584	47 468
5100 Taxes on production, sale, transfer, etc	423	15 777	21 804	31 120	28 210	34 785	37 832	40 612	44 584	47 468
5110 General taxes	78	9 519	14 779	25 109	22 918	28 691	31 556	33 897	37 142	40 320
5111 Value added taxes	78	9 472	14 732	25 109	22 918	28 691	31 556	33 897	37 142	40 320
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	47	47	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	345	6 258	7 025	6 011	5 291	6 094	6 276	6 715	7 442	7 148
5121 Excises	232	3 521	4 205	3 682	4 288	4 879	5 001	5 243	5 814	5 514
Fuels	151	2 120	2 607	1 457	2 255	2 410	2 231	2 149	2 502	2 041
Gasoline sales tax	3	97	140	222	143	210	282	325	335	380
Other	78	1 304	1 459	2 003	1 890	2 258	2 487	2 769	2 978	3 094
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 737	2 646	1 945	613	787	815	976	1 043	1 020
5124 Taxes on exports	2	0	0	0	0	0	0	0	0	0

Table 4.19. Peru / Perú (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million PEN

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	173	385	390	428	460	496	585	614
Casinos and slot machines	..	..	49	170	163	187	195	219	269	279
Tourism tax	..	..	74	93	104	105	116	115	118	127
Municipal taxes on services	..	..	50	122	123	136	149	162	198	208
5127 Other taxes on internat. trade and transactions	48	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	36	761	1 286	1 664	2 078	2 115	2 055	2 800	2 691	2 404
6100 Paid solely by business	0	84	73	91	98	108	118	133	147	158
Single simplified regime	..	84	73	91	98	108	118	133	147	158
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	36	678	1 213	1 573	1 980	2 007	1 938	2 667	2 544	2 246
Tax debt payments	9	543	397	515	735	714	709	857	893	814
Penalties	0	114	159	268	287	330	453	937	1 001	831
Municipal fees	0	0	450	608	643	672	704	798	568	527
Other national level	28	20	171	146	234	238	0	0	0	0
Other local level	0	0	36	36	80	54	72	76	82	74

Note: Year ending 31st December.

The data are on cash basis.

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

Heading 2120: The solidarity contribution for pension plan has been reclassified under heading 2120. In previous publications, this tax was classified under heading 1100 (Personal income tax).

Source: Banco Central de Reserva del Perú, Reserve Bank of Peru. Superintendencia Nacional de Aduanas y de Administración Tributaria, National Superintendency of Tax Administration.


StatLink  <http://dx.doi.org/10.1787/888933338269>

Table 4.20. Trinidad and Tobago / Trinidad y Tobago
Details of tax revenue / Ingresos tributarios detallados

Million TTD

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	5 031	11 009	26 900	51 794	34 424	38 818	43 595	45 254	46 641	49 439
1000 Taxes on income, profits and capital gains	2 595	6 067	19 105	38 927	22 903	26 224	31 660	31 499	31 976	35 131
1100 Of individuals	669	2 325	4 452	4 505	4 475	4 674	5 198	5 649	6 458	6 859
1110 On income and profits	571	2 169	4 250	4 291	4 267	4 467	4 961	5 435	6 207	6 620
Health surcharge	92	149	187	196	186	185	216	187	218	210
Insurance surrender tax	6	7	15	19	22	22	21	27	33	29
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	1 856	3 547	14 118	33 534	17 250	20 670	25 265	24 767	24 633	27 330
1210 On profits	1 856	3 547	14 118	33 534	17 250	20 670	25 265	24 767	24 633	27 330
Oil companies	1 439	2 441	10 806	25 657	11 881	13 834	16 023	15 827	14 772	16 970
Other companies	383	1 041	3 166	7 644	5 170	6 630	9 034	8 647	9 675	10 151
Business levy	0	65	146	233	199	206	209	294	187	210
National recovery impost	34	0	0	0	0	0	0	0	0	0
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	70	195	536	887	1 178	881	1 197	1 084	885	942
2000 Social security contributions	183	702	1 173	2 042	2 549	2 645	2 723	2 822	2 900	3 000
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	183	702	1 173	2 042	2 549	2 645	2 723	2 822	2 900	3 000
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	148	277	389	567	525	435	471	473	636	743
4100 Recurrent taxes on immovable property	147	277	389	566	523	433	470	472	635	742
Lands and building taxes	39	64	63	84	71	22	11	5	4	3
House rate tax	108	213	326	482	452	411	459	468	631	738
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	1	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	1	1	2	2	1	1	1
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 055	3 852	5 988	9 908	8 258	9 342	8 556	10 245	10 883	10 280
5100 Taxes on production, sale, transfer, etc	1 928	3 559	5 690	9 476	7 880	8 924	8 077	9 663	10 273	9 648
5110 General taxes	980	1 890	2 963	6 389	5 147	6 032	4 917	6 337	6 658	5 745
5111 Value added taxes	927	1 890	2 963	6 389	5 147	6 032	4 917	6 337	6 657	5 745
5112 Sales tax	54	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	948	1 669	2 727	3 086	2 733	2 891	3 160	3 326	3 616	3 903
5121 Excises	481	801	1 072	651	629	708	708	729	707	714
Excise duties	473	801	1 071	650	627	705	705	725	704	676
Alcohol and tobacco taxes	9	0	1	1	2	2	3	3	3	38
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	260	748	1 473	2 169	1 828	1 905	2 168	2 319	2 588	2 861
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	4	120	182	266	275	278	284	278	322	328
Insurance premium tax	0	56	98	141	146	167	172	174	194	197
Transaction tax on financial services	0	23	33	57	53	53	55	57	64	75
Hotel room tax	0	23	42	54	52	46	43	46	50	56
Betting and entertainment taxes	4	17	9	14	24	12	14	0	13	0
5127 Other taxes on internat. trade and transactions	202	0	0	0	0	1	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

Table 4.20. Trinidad and Tobago / Trinidad y Tobago (cont.)
 Details of tax revenue / Ingresos tributarios detallados

Million TTD

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5200 Taxes on use of goods and perform activities	127	293	299	433	378	418	479	582	610	632
5210 Recurrent taxes	127	293	299	433	378	418	479	582	610	632
Motor vehicle taxes and duties	76	239	217	370	327	375	429	524	552	569
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	51	53	82	63	50	43	50	57	58	63
Liquor and miscellaneous business license fees	5	10	10	10	10	10	11	10	11	11
Other taxes on the use of goods	45	44	72	53	40	33	39	47	47	52
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	49	111	245	350	190	172	185	214	246	285
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49	111	245	350	190	172	185	214	246	285
Stamp duties	49	111	245	350	190	172	185	214	246	285

Note: Fiscal year ending on 30th September.

The data are on cash basis.

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

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


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Table 4.21. Uruguay / Uruguay
Details of tax revenue / Ingresos tributarios detallados

Million UYU

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	2 352	59 656	101 306	166 284	184 547	210 191	244 433	278 304	320 895	360 417
1000 Taxes on income, profits and capital gains	114	5 620	11 969	34 366	38 457	44 573	50 957	58 291	71 365	76 786
1100 Of individuals	0	0	44	14 823	16 431	19 654	24 429	30 071	34 611	41 851
1110 On income and profits	..	..	44	2 441	3 990	5 011	6 007	7 537	8 564	10 486
First category	..	..	0	1 781	1 921	2 358	2 946	3 764	4 278	4 967
Social security assistance	..	..	0	660	2 066	2 651	3 061	3 773	4 285	5 518
1120 On capital gains	..	..	..	12 381	12 441	14 643	18 422	22 534	26 048	31 365
Second category	..	..	..	12 381	12 441	14 643	18 422	22 534	26 048	31 365
1200 Corporate	114	5 620	11 925	18 518	20 240	23 257	23 940	26 166	34 075	31 698
1210 On profits	114	5 620	11 925	18 518	20 240	23 257	23 940	26 166	34 075	31 698
Corporate income tax (IRAE)	0	0	0	11 724	16 512	21 280	21 719	23 937	31 812	29 152
Corporate income tax (IRIC)	97	5 096	10 516	5 313	2 355	491	469	414	387	396
Small firms (minimum VAT)	0	296	457	573	596	586	600	631	686	741
Other	17	228	952	907	777	900	1 151	1 185	1 190	1 408
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	1 025	1 785	1 662	2 588	2 053	2 679	3 237
Non resident taxpayers	..	..	..	1 025	1 785	1 662	2 588	2 053	2 679	3 237
2000 Social security contributions	717	17 679	21 425	34 778	42 922	49 742	59 930	72 601	86 012	100 993
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	717	17 679	21 425	34 778	42 922	49 742	59 930	72 601	86 012	100 993
2410 On a payroll basis	717	17 679	21 425	34 778	42 922	49 742	59 930	72 601	86 012	100 993
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	197	6 077	12 039	15 213	16 581	16 935	18 960	20 569	22 195	24 307
4100 Recurrent taxes on immovable property	72	2 521	4 639	6 780	6 622	6 308	6 941	7 622	8 307	8 948
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	2 076	4 943	6 939	8 634	8 948	10 030	11 067	11 892	13 714
4210 Individual	64	108	336	325	371	382	422	445	491	629
4220 Corporate	30	1 968	4 607	6 614	8 263	8 567	9 607	10 622	11 401	13 085
Corporate wealth	28	1 661	4 383	6 380	8 056	8 354	9 413	10 609	11 390	13 079
Other	1	307	224	234	207	213	194	13	11	6
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	372	933	1 206	1 027	1 350	1 545	1 414	1 516	1 442
Capital transfers	..	372	886	1 202	1 027	1 347	1 545	1 413	1 516	1 442
Capital transfers (additional)	..	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	31	1 107	1 524	288	299	328	445	466	480	203
5000 Taxes on goods and services	1 334	30 877	55 798	81 919	86 505	98 942	114 586	126 844	141 108	157 790
5100 Taxes on production, sale, transfer, etc	1 270	28 301	52 727	77 784	82 657	94 990	110 473	122 310	135 349	151 001
5110 General taxes	660	18 009	34 641	58 277	61 469	69 365	79 672	88 338	98 071	108 260
5111 Value added taxes	660	17 995	34 601	58 277	61 469	69 365	79 672	88 338	98 071	108 260
5112 Sales tax	1	14	40	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	610	10 291	18 086	19 507	21 188	25 625	30 801	33 972	37 278	42 741
5121 Excises	393	7 673	10 524	11 560	13 312	16 401	19 401	21 417	23 365	26 362
Fuels	203	4 067	4 900	4 437	5 462	6 551	8 447	9 147	10 269	11 816
Tobacco products	80	1 741	2 705	2 948	3 248	4 236	4 925	4 768	4 755	4 913
Alcoholic beverages	24	229	375	533	657	602	622	800	840	918
Beer	8	205	308	402	480	602	895	895	1 024	1 035
Non-alcoholic beverages	19	464	532	990	1 240	1 172	1 451	1 518	1 718	1 926
Motor vehicles	20	656	977	1 616	1 662	2 289	2 710	3 025	3 388	3 924
Sales of agricultural goods (MEVIR and INIA)	4	76	260	417	414	451	538	648	681	736
Other	35	235	468	217	148	497	-188	616	689	1 094
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	214	1 967	5 195	7 103	7 042	8 478	10 543	11 670	13 020	15 167

Table 4.21. Uruguay / Uruguay (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million UYU	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5124 Taxes on exports	1	92	287	371	349	371	446	432	422	520
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	3	293	1 590	472	484	376	411	454	470	691
5127 Other taxes on internat. trade and transactions	0	265	489	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	64	2 576	3 071	4 135	3 848	3 952	4 113	4 534	5 759	6 789
5210 Recurrent taxes	64	2 576	3 071	4 135	3 848	3 952	4 113	4 534	5 759	6 789
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	64	2 576	3 071	4 135	3 848	3 952	4 113	4 534	5 759	6 789
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	-10	-596	76	8	82	0	0	0	214	541
6100 Paid solely by business	-10	-596	76	8	82	0	0	0	214	541
6200 Other	0	0	0	0	0	0	0	0	0	0

Note: Year ending 31st December.

The data are on cash basis.

Heading 2000: Figures for 1990-1998 are reconstructed estimates, as the current methodology used to calculate social security contributions was not employed until 1999.

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

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

Source: Dirección General Impositiva, Ministry of Economy and Finance. Banco de Previsión Social, Social Welfare Bank. Insituto Nacional de Estadística, National Institute of Statistics.


StatLink  <http://dx.doi.org/10.1787/888933338286>

Table 4.22. Venezuela / Venezuela
Details of tax revenue / Ingresos tributarios detallados

Million VEF

	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
Total tax revenue	412	10 849	48 285	95 791	101 014	120 455	183 748	232 106	325 472	574 426
1000 Taxes on income, profits and capital gains	344	4 686	18 529	39 632	38 966	36 836	53 280	70 739	93 694	187 884
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	315	3 368	11 184	17 834	12 944	8 700	16 510	22 879	25 270	67 601
1210 On profits	315	3 368	11 184	17 834	12 944	8 700	16 510	22 879	25 270	67 601
Oil	315	3 368	11 184	17 834	12 944	8 700	16 510	22 879	25 270	67 601
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	30	1 317	7 345	21 798	26 022	28 137	36 770	47 859	68 424	120 283
2000 Social security contributions	20	591	1 890	5 085	6 740	9 690	12 936	15 585	21 422	28 600
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	20	591	1 890	5 085	6 740	9 690	12 936	15 585	21 422	28 600
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1	400	2 834	6 250	175	222	273	346	530	1 044
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	19	55	119	175	222	273	346	530	1 044
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	381	2 779	6 132	0	0	0	0	0	0
Bank debits	0	292	2 743	6 132	..	..	..	..	..	..
Registration of immovable property rights	0	89	36	0	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	46	5 173	25 032	44 824	55 134	73 707	108 268	141 505	205 423	348 872
5100 Taxes on production, sale, transfer, etc	46	5 173	25 032	44 824	55 134	73 707	108 268	141 505	205 423	348 872
5110 General taxes	0	3 272	19 513	31 396	41 611	56 101	84 348	111 102	164 737	272 187
5111 Value added taxes	..	3 272	19 513	31 396	41 611	56 101	84 348	111 102	164 737	272 187
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	46	1 901	5 519	13 428	13 523	17 606	23 920	30 403	40 686	76 685
5121 Excises	16	774	1 604	5 744	6 727	8 872	8 774	11 247	16 371	30 525
Oil	6	468	472	1 174	756	1 280	0	0	0	0
Alcoholic beverages	6	85	427	1 323	1 765	2 192	2 762	3 542	5 975	10 888
Tobacco	4	220	704	3 246	4 205	5 401	6 011	7 706	10 397	19 636
Matches	0	1	1	1	2	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	30	972	3 652	7 267	6 409	8 504	15 017	19 052	24 185	45 998
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	155	263	417	386	230	129	104	130	162
Telecommunications	0	151	237	247	183	0	0	0	0	0
Casinos, bingo and slot machines	0	5	26	171	203	230	129	104	130	162
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..

Table 4.22. Venezuela / Venezuela (cont.)
Details of tax revenue / Ingresos tributarios detallados

Million VEF	1990	2000	2005	2008	2009	2010	2011	2012	2013	2014
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	8 991	3 931	4 403	8 026
6100 Paid solely by business	..	..	..	..	..	..	0	0	0	0
6200 Other	..	..	..	..	..	..	8 991	3 931	4 403	8 026

Note: Year ending 31st December.


The data are on cash basis.

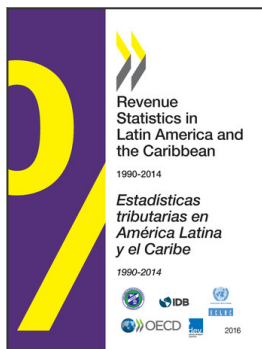
The figures exclude state and local government tax revenues as the data are not available.

Heading 2000: The data on social security contributions are estimated for 2011 to 2014.

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

Source: Servicio Nacional Integrado de Administración Aduanera y Tributaria, Ministry of Finance.

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