

# 4 Tax levels and tax structures, 1990-2021

## Comparative tables, 1990-2021

In all of the following tables a (..) indicates not available. The main series in this volume cover the years 1990 to 2021.

Figures referring to 1991-99, 2001-04, 2006-09, 2011-14 and 2016 in Tables 4.1 to 4.2 and Tables 4.15 to 4.17, figures relating to 1991-99, 2001-09 and 2011-19 in Tables 4.5 to 4.10 and figures relating to 1990-94, 1996-99 and 2001-20 in Tables 4.11 to 4.13 have been omitted because of lack of space. Complete series are, however, available on line at [www.latameconomy.org](http://www.latameconomy.org) and in the database OECD (2023), "Revenue Statistics in Latin America and the Caribbean: Comparative tables", *OECD Tax Statistics*, <http://dx.doi.org/10.1787/data-00641-en>.

Table 4.1. Total tax revenue as % of GDP, 1990-2021

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda <sup>1</sup>	..	12.0	21.5	21.3	19.6	19.6	19.0	18.0	19.8	20.1
Argentina	13.3	19.2	26.4	29.1	30.7	30.0	28.5	28.5	29.8	29.1
Bahamas <sup>1</sup>	9.7	12.2	13.1	12.7	16.4	17.3	16.9	18.8	18.3	18.6
Barbados	25.3	30.9	30.0	30.0	31.1	32.8	33.4	33.5	33.0	31.9
Belize	16.2	14.3	19.2	21.3	22.3	23.1	24.4	23.9	18.5	23.5
Bolivia	6.5	17.6	19.8	22.9	27.9	25.9	25.0	24.7	22.2	22.6
Brazil	27.8	29.4	32.8	31.7	31.6	31.7	32.0	31.9	31.0	33.5
Chile	16.8	18.7	22.8	19.7	20.2	20.2	21.3	21.0	19.4	22.2
Colombia	11.3	15.7	19.3	18.1	19.1	19.0	19.3	19.7	18.8	19.5
Costa Rica	22.4	21.1	23.1	22.1	23.5	23.0	23.2	23.4	22.7	24.2
Cuba <sup>2</sup>	31.9	37.2	44.0	37.2	41.1	42.4	42.3	42.1	37.5	17.7
Dominican Republic	8.3	12.1	14.9	12.2	13.0	13.1	13.1	13.4	12.5	14.5
Ecuador <sup>1</sup>	7.1	11.6	15.1	16.8	19.9	20.2	21.1	19.9	18.7	19.4
El Salvador	11.3	14.2	18.8	18.7	20.5	20.9	21.3	20.9	22.0	23.3
Guatemala	7.9	11.7	14.0	12.5	13.2	13.2	13.2	13.0	12.4	14.2
Guyana	15.2	15.7	15.6	16.0	18.4	19.5	22.2	23.2	21.3	16.8
Honduras	12.4	17.2	19.8	18.2	22.2	21.7	21.9	21.5	19.2	21.2
Jamaica	20.3	22.2	24.8	24.9	26.5	27.3	27.7	28.6	27.7	27.9
Mexico	12.1	11.5	12.0	12.8	16.6	16.1	16.1	16.3	17.8	16.7
Nicaragua <sup>1</sup>	..	14.3	18.8	19.3	23.3	23.8	23.2	25.7	25.4	27.1
Panama <sup>1</sup>	16.6	15.5	15.5	16.4	15.5	15.1	14.8	14.0	13.4	12.7
Paraguay	8.5	11.6	10.8	12.1	13.4	14.0	13.9	13.9	13.5	14.0
Peru	12.0	15.2	18.5	17.8	16.1	15.2	16.3	16.5	15.2	17.9
Saint Lucia <sup>1</sup>	..	19.7	20.9	20.4	21.3	20.4	20.7	20.9	21.9	21.8
Trinidad and Tobago	23.3	21.9	27.8	28.7	22.3	20.1	23.0	23.8	21.0	22.0
Uruguay <sup>1</sup>	18.4	21.4	23.6	24.3	25.6	26.9	27.0	26.6	26.7	26.5
Venezuela <sup>3</sup>	21.2	13.5	17.0	11.8	..	..	..	..	..	..
<i>Unweighted average</i>										
<b>LAC<sup>4</sup></b>	<b>14.7</b>	<b>17.1</b>	<b>20.0</b>	<b>20.0</b>	<b>21.2</b>	<b>21.2</b>	<b>21.5</b>	<b>21.7</b>	<b>20.9</b>	<b>21.7</b>
<b>OECD<sup>5</sup></b>	<b>30.8</b>	<b>32.9</b>	<b>32.8</b>	<b>31.5</b>	<b>33.6</b>	<b>33.3</b>	<b>33.5</b>	<b>33.4</b>	<b>33.6</b>	<b>34.1</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2021), Bahamas (social security contributions for 2021), Ecuador (local tax revenues for 2021), Nicaragua (local tax revenues for 2020 and 2021), Panama (local tax revenues for 2021), Saint Lucia (social security contributions for 2021) and Uruguay (local tax revenues for 2021). See the corresponding country tables for more information.

2. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.

3. Some tax revenue data are not available between 2014 and 2017 and therefore total figures have not been included. Data for 2018 and subsequent years are not available.

4. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

5. Calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2020.

Table 4.2. Total tax revenue in millions of USD at market exchange rates, 1990-2021

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda <sup>1</sup>	..	99	283	244	281	287	305	305	271	295
Argentina	20 952	61 084	75 919	123 456	170 777	193 442	149 532	127 342	114 585	141 542
Bahamas <sup>1</sup>	505	965	1 360	1 277	1 940	2 118	2 120	2 486	2 076	1 832
Barbados	513	946	1 412	1 368	1 513	1 640	1 717	1 721	1 491	1 621
Belize	89	159	326	370	503	527	565	577	385	586
Bolivia	317	1 478	2 620	4 527	9 547	9 777	10 136	10 173	8 176	9 213
Brazil	133 077	192 661	458 128	700 962	568 014	654 756	613 141	598 165	449 506	537 918
Chile	5 829	14 650	39 444	42 836	50 448	55 902	62 806	58 332	49 029	70 268
Colombia	5 136	14 657	39 802	51 824	53 964	59 207	64 358	63 721	50 780	61 288
Costa Rica	1 285	3 182	6 213	8 397	13 841	13 903	14 449	15 086	14 086	15 571
Cuba <sup>2</sup>	6 870	11 367	25 787	23 949	37 597	41 021	42 307	43 504	40 263	33 264
Dominican Republic	664	2 951	6 572	6 600	9 843	10 509	11 237	11 935	9 854	13 683
Ecuador <sup>1</sup>	1 078	2 125	7 698	11 693	19 854	21 036	22 656	21 500	18 543	20 647
El Salvador	543	1 669	3 192	3 447	4 963	5 231	5 539	5 629	5 403	6 695
Guatemala	590	2 129	4 782	5 153	8 734	9 481	9 643	10 018	9 652	12 166
Guyana	104	234	425	549	825	927	1 061	1 200	1 168	1 354
Honduras	515	1 233	2 443	2 887	4 827	5 009	5 274	5 386	4 574	6 040
Jamaica	1 027	1 998	3 192	3 286	3 744	4 026	4 338	4 514	3 842	4 118
Mexico	35 908	81 160	126 466	135 866	179 484	186 897	198 032	207 926	193 857	216 447
Nicaragua <sup>1</sup>	..	733	1 399	1 693	3 092	3 288	3 025	3 244	3 202	3 797
Panama <sup>1</sup>	948	1 942	3 298	4 815	9 004	9 366	9 631	9 382	7 240	8 106
Paraguay	494	1 029	1 921	3 286	4 844	5 469	5 575	5 289	4 791	5 511
Peru	3 389	7 674	18 919	26 478	31 414	32 822	37 067	38 355	31 301	40 537
Saint Lucia <sup>1</sup>	..	178	283	307	404	410	429	437	342	384
Trinidad and Tobago	1 158	1 746	5 893	6 261	5 188	4 617	5 449	5 686	4 630	5 142
Uruguay <sup>1</sup>	2 051	5 307	6 026	10 627	14 652	17 299	17 338	16 214	14 326	15 719
Venezuela <sup>3</sup>	10 259	12 758	39 055	38 220	..	..	..	..	..	..

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2021), Bahamas (social security contributions for 2021), Ecuador (local tax revenues for 2021), Nicaragua (local tax revenues for 2020 and 2021), Panama (local tax revenues for 2021), Saint Lucia (social security contributions for 2021) and Uruguay (local tax revenues for 2021). See the corresponding country tables for more information.

2. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.

3. Some tax revenue data are not available between 2014 and 2017 and therefore total figures have not been included. Data for 2018 and subsequent years are not available.


StatLink  <https://stat.link/6zsh1x>

Table 4.3. Tax revenue of main headings as % of GDP, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda <sup>1</sup>	2.1	3.3	0.0	2.3	12.3	0.0
Argentina	5.1	5.2	0.0	3.1	15.6	0.2
Bahamas <sup>1</sup>	0.0	2.2	0.0	2.1	14.3	0.0
Barbados	8.8	5.8	0.0	2.1	15.0	0.0
Belize	5.1	2.4	0.0	1.1	15.0	0.0
Bolivia	2.7	6.0	0.0	0.3	11.5	2.1
Brazil	8.0	8.0	0.5	1.6	15.0	0.3
Chile	8.5	1.2	0.0	1.1	11.8	-0.3
Colombia	6.2	1.9	0.3	1.7	8.4	0.9
Costa Rica	5.2	8.1	1.4	0.5	8.7	0.4
Cuba	8.2	4.4	1.1	0.0	1.9	2.1
Dominican Republic	4.9	0.1	0.1	0.8	8.6	0.0
Ecuador <sup>1</sup>	4.2	5.0	0.0	0.3	9.9	0.0
El Salvador	7.9	2.7	0.1	0.2	12.1	0.3
Guatemala	3.5	2.2	0.2	0.2	7.3	0.8
Guyana	7.4	1.6	0.0	0.3	7.4	0.1
Honduras	5.1	3.5	0.2	0.6	11.1	0.7
Jamaica	7.6	1.4	1.5	0.8	16.5	0.1
Mexico	7.3	2.3	0.3	0.3	6.2	0.3
Nicaragua <sup>1</sup>	8.3	6.5	0.0	0.2	11.9	0.2
Panama <sup>1</sup>	3.1	5.6	0.2	0.3	3.5	0.0
Paraguay	2.6	3.8	0.0	0.2	7.3	0.1
Peru	6.7	1.9	0.0	0.4	8.5	0.5
Saint Lucia <sup>1</sup>	4.8	2.4	0.0	0.7	13.9	0.0
Trinidad and Tobago	10.9	2.9	0.0	0.2	8.1	0.0
Uruguay <sup>1</sup>	6.9	6.4	0.0	2.0	11.0	0.2
Venezuela <sup>2</sup>	..	..	..	..	..	..
<i>Unweighted average</i>						
<b>LAC<sup>3</sup></b>	<b>5.7</b>	<b>3.7</b>	<b>0.2</b>	<b>0.9</b>	<b>10.8</b>	<b>0.3</b>
<b>OECD<sup>4</sup></b>	<b>11.3</b>	<b>9.2</b>	<b>0.5</b>	<b>1.9</b>	<b>10.6</b>	<b>0.2</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

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2. Data for 2018 and subsequent years are not available.

3. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

4. Represents the unweighted average for OECD member countries. Data for 2020 are used as data for 2021 were not available at the time of publication.

StatLink  <https://stat.link/v0bpht>

Table 4.4. Tax revenue of main headings as % of total tax revenue, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda <sup>1</sup>	10.5	16.4	0.0	11.6	61.5	0.0
Argentina	17.5	17.8	0.0	10.5	53.6	0.6
Bahamas <sup>1</sup>	0.0	12.0	0.0	11.1	76.9	0.0
Barbados	27.7	18.4	0.0	6.7	47.2	0.0
Belize	21.7	10.0	0.0	4.6	63.7	0.0
Bolivia	12.1	26.6	0.0	1.2	50.9	9.2
Brazil	24.0	23.9	1.6	4.8	44.7	1.0
Chile	38.3	5.3	0.0	4.8	53.1	-1.5
Colombia	31.9	10.0	1.7	8.7	43.3	4.4
Costa Rica	21.4	33.2	5.8	2.0	36.0	1.6
Cuba	46.2	25.0	6.2	0.0	11.0	11.7
Dominican Republic	33.7	0.4	0.5	5.9	59.5	0.0
Ecuador <sup>1</sup>	21.5	25.7	0.0	1.7	50.9	0.1
El Salvador	33.7	11.5	0.6	0.7	52.1	1.3
Guatemala	24.7	15.2	1.1	1.5	51.7	5.7
Guyana	43.9	9.5	0.0	2.0	43.9	0.7
Honduras	24.3	16.5	0.7	2.8	52.3	3.3
Jamaica	27.1	5.1	5.2	2.9	59.3	0.3
Mexico	43.5	14.0	1.6	1.8	37.3	1.8
Nicaragua <sup>1</sup>	30.5	24.0	0.0	0.9	43.9	0.8
Panama <sup>1</sup>	24.7	44.0	1.4	2.2	27.4	0.3
Paraguay	18.5	27.4	0.0	1.3	52.1	0.7
Peru	37.6	10.4	0.1	2.1	47.3	2.5
Saint Lucia <sup>1</sup>	22.1	11.0	0.0	3.0	63.9	0.0
Trinidad and Tobago	49.5	13.0	0.0	0.8	36.7	0.0
Uruguay <sup>1</sup>	26.1	24.2	0.0	7.7	41.5	0.6
Venezuela <sup>2</sup>	..	..	..	..	..	..
<i>Unweighted average</i>						
<b>LAC<sup>3</sup></b>	<b>26.7</b>	<b>17.0</b>	<b>0.8</b>	<b>4.1</b>	<b>50.0</b>	<b>1.3</b>
<b>OECD<sup>4</sup></b>	<b>33.7</b>	<b>26.6</b>	<b>1.4</b>	<b>5.7</b>	<b>32.1</b>	<b>0.5</b>

.. Not available


Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

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2. Data for 2018 and subsequent years are not available.

3. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

4. Represents the unweighted average for OECD member countries. Data for 2020 are used as data for 2021 were not available at the time of publication.

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**Table 4.5. Taxes on income and profits (1000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	1.7	3.0	2.4	2.1	..	14.0	14.0	11.9	10.5
Argentina	0.7	3.6	4.7	5.4	5.1	5.3	18.5	16.2	18.2	17.5
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	6.1	9.8	8.4	10.8	8.8	24.3	31.7	28.0	32.7	27.7
Belize	3.4	3.4	7.1	4.4	5.1	20.9	23.9	33.6	23.9	21.7
Bolivia	0.4	2.3	4.6	2.9	2.7	6.7	13.2	20.0	13.2	12.1
Brazil	5.1	5.7	6.7	7.0	8.0	18.3	19.5	21.0	22.7	24.0
Chile	3.9	4.4	7.5	6.3	8.5	23.2	23.3	38.1	32.3	38.3
Colombia	3.4	3.6	4.8	6.2	6.2	29.9	23.2	26.6	32.9	31.9
Costa Rica	2.3	2.8	3.8	4.5	5.2	10.0	13.2	17.1	20.1	21.4
Cuba <sup>1</sup>	0.1	6.0	5.6	10.6	8.2	0.2	16.1	15.0	28.3	46.2
Dominican Republic	2.1	2.7	2.7	4.2	4.9	25.7	22.0	21.7	33.6	33.7
Ecuador	0.9	1.5	4.2	4.5	4.2	12.9	12.6	25.0	24.3	21.5
El Salvador	2.0	3.6	5.4	8.0	7.9	17.6	25.7	28.9	36.2	33.7
Guatemala	1.5	2.3	2.3	2.8	3.5	19.2	19.9	18.6	22.5	24.7
Guyana	5.1	5.9	5.7	9.3	7.4	33.5	37.8	35.4	43.4	43.9
Honduras	2.5	2.7	4.4	4.4	5.1	20.3	15.9	24.3	22.8	24.3
Jamaica	9.5	9.0	9.2	7.9	7.6	47.0	40.4	36.9	28.6	27.1
Mexico	4.1	4.1	5.1	7.6	7.3	34.0	36.0	39.8	42.6	43.5
Nicaragua	..	1.8	4.5	7.5	8.3	..	12.3	23.1	29.5	30.5
Panama	3.8	3.9	4.5	3.5	3.1	22.9	25.0	27.4	26.0	24.7
Paraguay	1.0	1.5	1.6	2.5	2.6	12.1	13.1	13.4	18.5	18.5
Peru	0.7	2.9	6.5	5.6	6.7	5.8	19.0	36.5	36.7	37.6
Saint Lucia	..	5.6	5.5	5.4	4.8	..	28.6	27.1	24.7	22.1
Trinidad and Tobago	12.3	12.4	19.6	10.3	10.9	52.7	56.8	68.5	49.1	49.5
Uruguay	0.9	2.9	4.9	7.1	6.9	4.7	13.6	20.0	26.6	26.1
Venezuela <sup>2</sup>	17.7	5.8	3.6	..	..	83.7	43.2	30.7	..	..
<i>Unweighted average</i>										
<b>LAC<sup>3</sup></b>	<b>3.3</b>	<b>4.0</b>	<b>5.5</b>	<b>5.6</b>	<b>5.7</b>	<b>20.3</b>	<b>22.4</b>	<b>26.4</b>	<b>26.9</b>	<b>26.7</b>
<b>OECD<sup>4</sup></b>	<b>11.5</b>	<b>11.4</b>	<b>10.2</b>	<b>11.3</b>	<b>..</b>	<b>36.2</b>	<b>33.9</b>	<b>32.2</b>	<b>33.7</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

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Table 4.6. Social security contributions (2000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda <sup>1</sup>	..	..	2.7	3.3	3.3	..	..	12.6	16.7	16.4
Argentina	3.4	3.0	6.2	5.7	5.2	25.3	15.8	21.2	19.1	17.8
Bahamas <sup>1</sup>	1.3	1.5	1.7	2.0	2.2	13.2	11.9	13.1	10.9	12.0
Barbados	3.3	4.8	6.2	6.6	5.8	13.1	15.6	20.6	19.9	18.4
Belize	0.9	0.8	1.7	2.7	2.4	5.7	5.8	8.2	14.3	10.0
Bolivia	0.0	1.3	3.8	6.5	6.0	0.0	7.3	16.7	29.4	26.6
Brazil	6.8	7.0	8.1	8.2	8.0	24.3	23.7	25.7	26.3	23.9
Chile	1.5	1.4	1.3	1.6	1.2	9.0	7.3	6.8	8.0	5.3
Colombia	0.9	2.6	2.1	1.9	1.9	7.9	16.3	11.7	9.9	10.0
Costa Rica	6.5	6.4	7.3	8.2	8.1	28.9	30.4	33.1	36.1	33.2
Cuba <sup>2</sup>	3.5	3.9	4.6	6.0	4.4	11.0	10.4	12.4	16.0	25.0
Dominican Republic	0.1	0.1	0.1	0.1	0.1	0.8	1.0	0.8	0.5	0.4
Ecuador	1.6	1.2	3.7	5.1	5.0	22.5	10.7	21.7	27.4	25.7
El Salvador	2.2	2.8	2.5	2.8	2.7	19.2	19.5	13.6	13.0	11.5
Guatemala	1.3	1.8	1.9	2.1	2.2	16.5	15.5	15.2	17.1	15.2
Guyana	0.6	1.8	1.4	2.2	1.6	3.7	11.4	9.0	10.1	9.5
Honduras	1.0	1.6	2.9	4.0	3.5	8.5	9.4	15.9	20.6	16.5
Jamaica	..	..	0.7	1.3	1.4	..	..	2.9	4.6	5.1
Mexico	2.0	2.1	2.1	2.5	2.3	16.8	18.0	16.2	13.9	14.0
Nicaragua	..	2.6	4.3	6.7	6.5	..	18.0	22.4	26.4	24.0
Panama	5.7	5.9	5.6	6.0	5.6	34.2	38.2	34.0	44.5	44.0
Paraguay	0.4	3.0	2.8	3.7	3.8	4.8	25.6	22.7	27.6	27.4
Peru	0.9	1.8	1.9	2.0	1.9	7.8	11.9	10.6	13.4	10.4
Saint Lucia <sup>1</sup>	..	2.0	2.3	2.8	2.4	..	10.0	11.1	12.8	11.0
Trinidad and Tobago	0.9	1.4	1.9	3.2	2.9	3.7	6.4	6.7	15.0	13.0
Uruguay <sup>3</sup>	5.5	5.9	5.7	6.7	6.4	29.9	27.5	23.4	25.0	24.2
Venezuela <sup>4</sup>	1.0	0.7	1.0	..	..	4.9	5.4	8.1	..	..
<i>Unweighted average</i>										
<b>LAC<sup>5</sup></b>	<b>2.2</b>	<b>2.7</b>	<b>3.2</b>	<b>3.9</b>	<b>3.7</b>	<b>14.1</b>	<b>15.5</b>	<b>15.8</b>	<b>18.5</b>	<b>17.0</b>
<b>OECD<sup>6</sup></b>	<b>7.1</b>	<b>8.4</b>	<b>8.6</b>	<b>9.2</b>	<b>..</b>	<b>21.8</b>	<b>24.9</b>	<b>26.6</b>	<b>26.6</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Revenues from social security contributions are estimated in the following countries: Antigua and Barbuda (2019-2021), Bahamas (2021) and Saint Lucia (2021).

2. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.

3. Figures for 1990-98 are estimated by the Direction General of Taxes as the methodology they use to calculate social security contributions was not employed until 1999.

4. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.

5. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

6. Represents the unweighted average for OECD member countries.


StatLink  <https://stat.link/zrmy7u>

Table 4.7. Taxes on payroll (3000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Belize	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bolivia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brazil	0.4	0.5	0.5	0.5	0.5	1.6	1.5	1.7	1.7	1.6
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.7	0.7	0.4	0.3	0.0	4.2	4.1	2.0	1.7
Costa Rica	1.4	1.3	1.3	1.5	1.4	6.4	6.3	5.9	6.5	5.8
Cuba <sup>1</sup>	0.0	3.2	6.9	1.5	1.1	0.0	8.5	18.4	4.0	6.2
Dominican Republic	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.6	0.6	0.5
Ecuador	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
El Salvador	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.6	0.7	0.6
Guatemala	0.0	0.0	0.1	0.1	0.2	0.0	0.0	1.1	1.2	1.1
Guyana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Honduras	0.0	0.0	0.2	0.2	0.2	0.0	0.0	0.9	0.8	0.7
Jamaica	0.8	1.0	1.1	1.6	1.5	3.9	4.4	4.5	5.7	5.2
Mexico	0.2	0.2	0.3	0.5	0.3	1.8	1.5	2.2	2.5	1.6
Nicaragua	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Panama	0.0	0.3	0.2	0.2	0.2	0.0	1.9	1.2	1.4	1.4
Paraguay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Peru	0.0	0.7	0.0	0.0	0.0	0.0	4.4	0.1	0.1	0.1
Saint Lucia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Trinidad and Tobago	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uruguay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Venezuela <sup>2</sup>	0.0	0.0	0.0	..	..	0.0	0.0	0.0	..	..
<i>Unweighted average</i>										
<b>LAC<sup>3</sup></b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.6</b>	<b>1.0</b>	<b>0.9</b>	<b>0.9</b>	<b>0.8</b>
<b>OECD<sup>4</sup></b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.5</b>	<b>..</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>1.4</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.

2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.

3. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

4. Represents the unweighted average for OECD member countries.


StatLink  <https://stat.link/p8bv9q>



Table 4.8. Taxes on property (4000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	0.6	1.6	1.5	2.3	..	4.9	7.5	7.6	11.6
Argentina	1.5	1.2	2.6	3.3	3.1	11.4	6.3	9.0	10.9	10.5
Bahamas	1.1	2.6	2.7	1.5	2.1	11.2	21.6	21.1	8.4	11.1
Barbados	3.6	1.8	1.4	2.1	2.1	14.4	5.7	4.8	6.3	6.7
Belize	3.1	0.6	0.7	0.6	1.1	19.2	4.2	3.1	3.3	4.6
Bolivia	0.0	0.0	0.3	0.2	0.3	0.1	0.0	1.2	0.8	1.2
Brazil	1.6	2.0	1.4	1.2	1.6	5.9	6.7	4.3	4.0	4.8
Chile	1.0	1.3	0.8	1.0	1.1	6.2	7.0	4.1	5.3	4.8
Colombia	0.2	1.0	1.6	1.8	1.7	2.2	6.6	8.7	9.7	8.7
Costa Rica	0.3	0.2	0.3	0.4	0.5	1.3	0.9	1.5	2.0	2.0
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	0.1	0.2	0.6	0.5	0.8	1.2	1.3	5.1	4.4	5.9
Ecuador	0.1	0.1	0.2	0.3	0.3	1.5	0.8	1.4	1.8	1.7
El Salvador	0.5	0.1	0.1	0.1	0.2	4.8	0.7	0.6	0.5	0.7
Guatemala	0.4	0.2	0.4	0.2	0.2	5.6	2.1	2.9	1.5	1.5
Guyana	0.2	0.3	0.3	0.4	0.3	1.0	1.6	1.8	1.8	2.0
Honduras	0.1	0.3	0.3	0.5	0.6	0.7	1.5	1.8	2.6	2.8
Jamaica	2.5	1.1	0.9	0.8	0.8	12.5	4.9	3.5	2.9	2.9
Mexico	0.2	0.2	0.3	0.3	0.3	1.9	1.8	2.3	1.9	1.8
Nicaragua	..	0.0	0.2	0.2	0.2	..	0.1	1.2	0.9	0.9
Panama	0.6	0.3	0.5	0.2	0.3	3.4	2.2	2.9	1.7	2.2
Paraguay	0.2	0.2	0.2	0.2	0.2	2.8	2.0	1.8	1.2	1.3
Peru	1.6	0.2	0.5	0.3	0.4	13.6	1.2	3.0	2.2	2.1
Saint Lucia	..	0.4	0.5	0.5	0.7	..	2.2	2.3	2.2	3.0
Trinidad and Tobago	0.4	0.3	0.1	0.2	0.2	1.8	1.6	0.5	0.8	0.8
Uruguay	1.6	1.8	2.2	2.1	2.0	8.9	8.6	8.9	7.8	7.7
Venezuela <sup>1</sup>	0.1	0.5	0.0	..	..	0.3	3.7	0.2	..	..
<i>Unweighted average</i>										
<b>LAC<sup>2</sup></b>	<b>1.0</b>	<b>0.7</b>	<b>0.8</b>	<b>0.8</b>	<b>0.9</b>	<b>6.0</b>	<b>3.9</b>	<b>4.2</b>	<b>3.7</b>	<b>4.1</b>
<b>OECD<sup>3</sup></b>	<b>1.7</b>	<b>1.7</b>	<b>1.6</b>	<b>1.9</b>	<b>..</b>	<b>5.5</b>	<b>5.3</b>	<b>5.4</b>	<b>5.7</b>	<b>..</b>


.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.

2. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

3. Represents the unweighted average for OECD member countries.

StatLink  <https://stat.link/xyags6>

**Table 4.9. Taxes on goods and services (5000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	9.7	14.0	12.6	12.3	..	81.1	65.9	63.8	61.5
Argentina	7.3	10.9	15.2	15.2	15.6	55.2	56.5	52.4	51.1	53.6
Bahamas	7.4	7.9	7.8	14.8	14.3	76.4	64.3	61.1	80.7	76.9
Barbados	12.2	14.5	14.0	13.5	15.0	48.2	47.0	46.6	41.0	47.2
Belize	8.8	9.4	11.8	10.8	15.0	54.1	66.1	55.2	58.4	63.7
Bolivia	5.9	12.8	12.9	10.2	11.5	90.2	72.7	56.4	46.1	50.9
Brazil	13.5	14.1	15.0	14.0	15.0	48.7	48.0	47.2	45.3	44.7
Chile	10.6	11.9	10.1	10.6	11.8	62.9	63.8	51.2	54.8	53.1
Colombia	6.1	7.3	8.2	7.8	8.4	53.8	46.3	45.1	41.4	43.3
Costa Rica	10.2	9.9	8.9	7.6	8.7	45.5	46.7	40.3	33.3	36.0
Cuba <sup>1</sup>	27.7	22.0	19.1	17.4	1.9	86.9	59.2	51.3	46.4	11.0
Dominican Republic	5.8	9.1	8.8	7.6	8.6	69.9	74.7	71.9	61.0	59.5
Ecuador	4.5	8.8	8.7	8.7	9.9	63.0	75.7	51.9	46.4	50.9
El Salvador	5.4	7.7	10.2	10.5	12.1	47.7	54.1	54.5	47.8	52.1
Guatemala	4.6	7.3	7.0	6.3	7.3	58.7	62.4	56.0	51.0	51.7
Guyana	6.4	7.6	8.5	9.4	7.4	42.0	48.6	53.0	43.8	43.9
Honduras	8.2	11.7	9.7	9.5	11.1	66.2	68.0	53.1	49.4	52.3
Jamaica	7.4	11.1	13.0	16.0	16.5	36.4	50.1	52.1	57.9	59.3
Mexico	5.3	4.8	4.9	6.6	6.2	44.0	41.7	38.0	37.2	37.3
Nicaragua	..	8.6	10.1	10.8	11.9	..	60.0	52.4	42.3	43.9
Panama	6.1	4.9	5.5	3.5	3.5	36.8	31.3	33.7	26.1	27.4
Paraguay	6.1	6.7	7.3	7.1	7.3	72.1	58.0	60.5	52.2	52.1
Peru	8.5	9.2	8.6	7.1	8.5	71.4	60.8	48.6	46.8	47.3
Saint Lucia	..	11.6	12.1	13.2	13.9	..	59.1	59.5	60.2	63.9
Trinidad and Tobago	9.7	7.7	7.0	7.4	8.1	41.7	35.2	24.3	35.1	36.7
Uruguay	10.4	10.7	11.4	10.7	11.0	56.6	50.1	47.1	40.0	41.5
Venezuela <sup>2</sup>	2.4	6.4	7.2	..	..	11.1	47.7	61.1	..	..
<i>Unweighted average</i>										
<b>LAC<sup>3</sup></b>	<b>7.7</b>	<b>9.4</b>	<b>10.0</b>	<b>10.1</b>	<b>10.8</b>	<b>56.4</b>	<b>56.9</b>	<b>51.1</b>	<b>48.5</b>	<b>50.0</b>
<b>OECD<sup>4</sup></b>	<b>9.9</b>	<b>10.8</b>	<b>10.5</b>	<b>10.6</b>	<b>..</b>	<b>33.7</b>	<b>33.9</b>	<b>34.0</b>	<b>32.1</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.

2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.

3. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

4. Represents the unweighted average for OECD member countries.

StatLink  <https://stat.link/sk4gym>

Table 4.10. Value added taxes (5111) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2020	2021	1990	2000	2010	2020	2021
Antigua and Barbuda	..	..	5.8	5.6	6.1	..	..	27.2	28.2	30.3
Argentina	2.1	6.0	7.0	7.0	7.0	15.6	31.1	24.1	23.5	24.1
Bahamas	0.0	0.0	0.0	7.7	7.5	0.0	0.0	0.0	42.2	40.4
Barbados	0.0	8.0	8.4	7.8	8.7	0.0	26.0	28.1	23.7	27.3
Belize	0.0	0.0	5.7	4.7	6.6	0.0	0.0	26.9	25.6	27.9
Bolivia	2.8	5.7	7.4	6.0	6.9	43.0	32.2	32.5	27.0	30.4
Brazil	8.0	6.9	6.9	7.0	7.6	28.7	23.3	21.7	22.6	22.7
Chile	6.3	7.8	7.6	8.0	9.5	37.4	41.8	38.5	41.1	42.7
Colombia	2.6	4.3	5.3	5.4	5.9	22.6	27.6	29.3	28.7	30.5
Costa Rica	4.1	4.8	4.6	4.5	5.1	18.1	22.8	21.0	19.7	21.1
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	1.3	2.5	4.1	4.4	4.8	15.1	20.8	33.5	34.9	33.4
Ecuador	2.0	5.0	5.4	5.4	6.2	28.0	43.5	32.1	29.1	31.9
El Salvador	0.0	6.1	7.8	8.3	9.6	0.0	42.8	41.6	37.6	41.4
Guatemala	2.3	4.4	5.1	4.8	5.6	28.8	37.9	40.9	38.6	39.3
Guyana	0.0	0.0	3.9	4.4	2.9	0.0	0.0	24.2	20.5	17.1
Honduras	2.0	4.8	5.4	6.1	7.2	16.2	28.1	29.4	31.9	34.0
Jamaica	0.8	5.7	7.1	8.8	8.8	3.8	25.5	28.7	31.9	31.6
Mexico	3.2	2.8	3.8	4.2	4.3	26.1	24.7	29.4	23.8	25.7
Nicaragua	..	4.5	5.5	5.8	6.7	..	31.5	28.6	22.7	24.7
Panama	1.4	0.6	2.6	1.8	1.8	8.5	3.6	15.9	13.5	14.0
Paraguay	0.0	3.7	4.6	4.9	5.1	0.0	32.1	38.3	36.3	36.6
Peru	2.1	5.5	6.9	5.9	7.2	17.1	36.0	38.9	38.7	39.9
Saint Lucia	..	0.0	0.0	5.7	6.4	..	0.0	0.0	26.1	29.6
Trinidad and Tobago	4.4	3.8	4.4	4.5	5.3	18.8	17.3	15.2	21.4	23.9
Uruguay	5.1	6.0	8.0	7.0	7.2	27.5	28.0	32.8	26.3	27.0
Venezuela <sup>1</sup>	0.0	4.1	5.5	..	..	0.0	30.2	46.7	..	..
<i>Unweighted average</i>										
<b>LAC<sup>2</sup></b>	<b>2.3</b>	<b>4.1</b>	<b>5.3</b>	<b>5.8</b>	<b>6.4</b>	<b>16.2</b>	<b>24.0</b>	<b>27.2</b>	<b>28.6</b>	<b>29.9</b>
<b>OECD<sup>3</sup></b>	<b>5.1</b>	<b>6.3</b>	<b>6.4</b>	<b>6.7</b>	<b>..</b>	<b>17.0</b>	<b>19.6</b>	<b>20.5</b>	<b>20.2</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.

2. Represents the group of 25 Latin American and Caribbean countries included in this publication and excludes Cuba and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.

3. Represents the unweighted average for OECD member countries.

StatLink  <https://stat.link/8ir27w>

Table 4.11. Tax revenues of sub-sectors of general government as % of total tax revenue

	Central government			State or Regional government			Local government			Social Security Funds		
	1995	2000	2021	1995	2000	2021	1995	2000	2021	1995	2000	2021
<b>Federal countries</b>												
Argentina	59.0	66.4	65.0	17.5	17.8	17.2	..	..	..	23.4	15.8	17.8
Brazil	44.8	47.9	44.9	26.5	25.0	25.1	3.7	3.4	6.1	25.0	23.7	23.9
Mexico	73.9	78.3	81.8	2.8	2.7	2.6	1.5	1.0	1.6	21.8	18.0	14.0
Venezuela <sup>1</sup>	94.6	94.6	..	..	..	..	..	..	..	5.4	5.4	..
<b>Regional country</b>												
Colombia	63.2	68.7	72.7	5.5	5.6	5.1	8.6	9.4	12.3	22.7	16.3	10.0
<b>Unitary countries</b>												
Antigua and Barbuda <sup>2</sup>	100.0	100.0	83.6	..	..	..	..	..	..	..	..	16.4
Bahamas <sup>2</sup>	89.1	88.1	88.0	..	..	..	..	..	..	10.9	11.9	12.0
Barbados	85.6	84.4	81.6	..	..	..	..	..	..	14.4	15.6	18.4
Belize	93.2	93.5	89.3	..	..	..	0.5	0.7	0.7	6.3	5.8	10.0
Bolivia	94.3	86.4	68.9	..	..	..	5.7	6.3	4.5	..	7.3	26.6
Chile	89.9	87.8	88.8	..	..	..	6.5	7.9	6.9	3.6	4.4	4.3
Costa Rica	65.5	63.3	59.0	..	..	..	1.6	1.9	2.9	33.0	34.8	38.2
Cuba <sup>3</sup>	..	..	..	..	..	..	..	..	..	11.3	10.4	25.0
Dominican Republic	99.3	99.0	99.6	..	..	..	..	..	..	0.7	1.0	0.4
Ecuador <sup>2</sup>	70.5	87.7	71.4	..	..	..	4.0	1.6	2.9	25.5	10.7	25.7
El Salvador	80.9	80.5	86.8	..	..	..	..	..	1.7	19.1	19.5	11.5
Guatemala	83.6	83.6	83.9	..	..	..	0.6	0.9	0.9	15.8	15.5	15.2
Guyana	92.6	88.6	90.5	..	..	..	..	..	0.0	7.4	11.4	9.5
Honduras	86.1	85.3	80.1	..	..	..	4.4	5.2	3.3	9.5	9.4	16.5
Jamaica	100.0	99.3	93.3	..	..	..	..	0.7	1.5	..	..	5.1
Nicaragua <sup>2</sup>	80.4	72.5	70.3	..	..	..	4.6	9.5	5.7	15.0	18.0	24.0
Panama <sup>2</sup>	67.2	59.6	54.2	..	..	..	..	2.2	1.8	32.8	38.2	44.0
Paraguay	92.0	74.4	70.0	..	..	..	..	..	2.6	8.0	25.6	27.4
Peru	88.7	86.5	87.4	..	..	..	..	1.6	2.2	11.3	11.9	10.4
Saint Lucia <sup>2</sup>	100.0	90.0	89.0	..	..	..	..	..	..	..	10.0	11.0
Trinidad and Tobago	96.8	93.6	87.0	..	..	..	..	..	..	3.2	6.4	13.0
Uruguay <sup>2</sup>	61.7	63.6	70.1	..	..	..	8.8	8.9	5.7	29.5	27.5	24.2

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-2012), the Dominican Republic, Saint Lucia, Trinidad and Tobago and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 and data for 2018 and subsequent years are not available. The breakdown by sub-sectors of general government is not available for those years.

2. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-2021), Bahamas (social security contributions for 2021), Ecuador (local tax revenues for 2021), Nicaragua (local tax revenues for 2020 and 2021), Panama (local tax revenues for 2021), Saint Lucia (social security contributions for 2021) and Uruguay (local tax revenues for 2021). See the corresponding country tables for more information.

3. Figures in 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.

Table 4.12. Main central government taxes as % of total tax revenues of central government, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
<b>Federal countries</b>						
Argentina	26.9	0.0	0.0	11.9	60.7	0.4
Brazil	53.4	0.0	3.6	3.9	37.3	1.8
Mexico	53.2	0.0	0.0	0.0	45.3	1.5
Venezuela	..	..	..	..	..	..
<b>Regional country</b>						
Colombia	43.9	0.0	2.4	6.6	46.8	0.3
<b>Unitary countries</b>						
Antigua and Barbuda	12.5	0.0	0.0	13.9	73.6	0.0
Bahamas	0.0	0.0	0.0	12.6	87.4	0.0
Barbados	33.9	0.0	0.0	8.3	57.8	0.0
Belize	24.3	0.0	0.0	4.4	71.4	0.0
Bolivia	17.5	0.0	0.0	1.7	73.9	6.9
Chile	43.1	1.1	0.0	1.9	55.5	-1.7
Costa Rica	36.2	1.5	0.0	1.1	58.5	2.6
Cuba	..	..	..	..	..	..
Dominican Republic	33.8	0.0	0.5	5.9	59.8	0.0
Ecuador	29.7	0.0	0.0	0.4	69.7	0.1
El Salvador	38.9	0.0	0.7	0.7	59.8	0.0
Guatemala	29.5	0.0	1.3	0.7	61.6	6.8
Guyana	48.5	0.0	0.0	2.2	48.5	0.8
Honduras	30.3	0.0	0.9	3.5	65.2	0.0
Jamaica	29.1	0.0	5.6	1.5	63.5	0.3
Nicaragua	43.3	0.0	0.0	0.1	56.6	0.0
Panama	45.5	0.0	2.6	4.1	47.2	0.6
Paraguay	26.4	0.0	0.0	0.0	72.8	0.8
Peru	43.0	0.0	0.1	0.2	53.8	2.8
Saint Lucia	24.8	0.0	0.0	3.4	71.8	0.0
Trinidad and Tobago	56.9	0.0	0.0	1.0	42.1	0.0
Uruguay	37.2	0.0	0.0	6.5	56.0	0.2

.. Not available

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


StatLink  <https://stat.link/s4ukhz>

Table 4.13. Main state government taxes as % of total tax revenues of state government, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
<b>Federal countries</b>						
Argentina	0.0	0.0	0.0	16.1	82.0	1.9
Brazil	0.0	0.0	0.0	2.0	98.0	0.0
Mexico	0.0	0.0	60.9	24.9	9.4	4.9
Venezuela	..	..	..	..	..	..
<b>Regional country</b>						
Colombia	0.0	0.0	0.0	0.0	72.1	27.9
<b>Unitary countries</b>						
Antigua and Barbuda	..	..	..	..	..	..
Bahamas	..	..	..	..	..	..
Barbados	..	..	..	..	..	..
Belize	..	..	..	..	..	..
Bolivia	..	..	..	..	..	..
Chile	..	..	..	..	..	..
Costa Rica	..	..	..	..	..	..
Cuba	..	..	..	..	..	..
Dominican Republic	..	..	..	..	..	..
Ecuador	..	..	..	..	..	..
El Salvador	..	..	..	..	..	..
Guatemala	..	..	..	..	..	..
Guyana	..	..	..	..	..	..
Honduras	..	..	..	..	..	..
Jamaica	..	..	..	..	..	..
Nicaragua	..	..	..	..	..	..
Panama	..	..	..	..	..	..
Paraguay	..	..	..	..	..	..
Peru	..	..	..	..	..	..
Saint Lucia	..	..	..	..	..	..
Trinidad and Tobago	..	..	..	..	..	..
Uruguay	..	..	..	..	..	..


.. Not available

StatLink  <https://stat.link/bu103m>

**Table 4.14. Main local government taxes as % of total tax revenues of local government, 2021**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
<b>Federal countries</b>						
Argentina	..	..	..	..	..	..
Brazil	0.0	0.0	0.0	42.1	55.1	2.8
Mexico	0.0	0.0	0.0	71.0	1.1	27.9
Venezuela	..	..	..	..	..	..
<b>Regional country</b>						
Colombia	0.0	0.0	0.0	32.0	45.3	22.7
<b>Unitary countries</b>						
Antigua and Barbuda	..	..	..	..	..	..
Bahamas	..	..	..	..	..	..
Barbados	..	..	..	..	..	..
Belize	0.0	0.0	0.0	100.0	0.0	0.0
Bolivia	0.0	0.0	0.0	0.0	0.0	100.0
Chile	0.0	0.0	0.0	44.8	55.2	0.0
Costa Rica	0.0	0.0	0.0	46.1	53.8	0.0
Cuba	..	..	..	..	..	..
Dominican Republic	..	..	..	..	..	..
Ecuador	11.3	0.0	0.0	48.9	39.8	0.0
El Salvador	0.0	0.0	0.0	7.3	12.9	79.8
Guatemala	0.0	0.0	0.0	100.0	0.0	0.0
Guyana	0.0	0.0	0.0	0.0	0.0	100.0
Honduras	0.0	0.0	0.0	0.0	0.0	100.0
Jamaica	0.0	0.0	0.0	100.0	0.0	0.0
Nicaragua	0.0	0.0	0.0	14.8	71.5	13.7
Panama	0.0	0.0	0.0	0.0	100.0	0.0
Paraguay	0.0	0.0	0.0	49.8	44.9	5.3
Peru	0.0	0.0	0.0	87.7	10.7	1.5
Saint Lucia	..	..	..	..	..	..
Trinidad and Tobago	..	..	..	..	..	..
Uruguay	0.0	0.0	0.0	54.4	38.0	7.6

.. Not available

StatLink  <https://stat.link/yr47ba>

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

		1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda	XCD	1 241	2 231	3 544	3 101	3 879	3 964	4 336	4 556	3 700	3 972
Argentina	ARS	77 060	317 759	896 980	1 661 721	8 228 160	10 660 228	14 744 811	21 558 444	27 195 699	46 282 066
Bahamas	BSD	5 218	7 880	10 393	10 039	11 854	12 243	12 541	13 194	11 317	9 842
Barbados	BBD	4 059	6 116	9 403	9 124	9 734	10 011	10 279	10 285	9 037	10 173
Belize	BZD	1 099	2 232	3 392	3 477	4 517	4 572	4 630	4 833	4 160	4 983
Bolivia	BOB	15 443	51 928	103 009	137 876	234 533	259 185	278 388	282 587	253 112	279 221
Brazil	BRL	12	1 199 092	2 720 263	3 885 847	6 269 328	6 585 479	7 004 141	7 389 131	7 467 616	8 679 490
Chile	CLP	10 594 796	42 215 030	90 159 480	110 777 870	168 764 690	179 314 910	189 434 870	195 816 480	200 343 720	240 633 270
Colombia	COP	22 731 433	195 108 574	428 506 000	544 060 000	863 782 000	920 471 000	987 791 000	1 060 068 000	998 719 000	1 176 694 300
Costa Rica	CRC	525 310	4 627 051	13 889 053	19 802 011	32 056 288	34 343 647	36 014 719	37 832 150	36 356 271	39 905 554
Cuba	CUP	19 645	30 565	58 604	64 328	91 370	96 851	100 050	103 428	107 352	545 218
Dominican Republic	DOP	77 344	393 303	1 458 417	1 983 202	3 487 293	3 802 656	4 235 847	4 562 235	4 456 657	5 392 714
Ecuador	USD	15 232	18 319	51 008	69 555	99 938	104 296	107 562	108 108	99 291	106 166
El Salvador	USD	4 818	11 785	17 012	18 448	24 191	24 979	26 021	26 881	24 563	28 737
Guatemala	GTQ	33 613	140 702	261 760	333 093	502 002	526 507	551 368	593 958	599 401	665 048
Guyana	GYD	34 523	273 054	552 603	699 064	925 677	980 498	994 472	1 078 729	1 140 757	1 677 278
Honduras	HNL	17 141	106 654	233 567	299 286	495 922	543 403	575 285	614 918	585 734	684 204
Jamaica	JMD	38 145	395 009	885 632	1 152 780	1 760 975	1 895 025	2 027 251	2 110 433	1 966 928	2 210 219
Mexico	MXN	843 623	6 693 683	11 504 076	13 366 377	20 129 057	21 934 168	23 524 390	24 453 296	23 357 378	26 212 981
Nicaragua	NIO	519	64 812	136 950	187 053	380 261	414 279	410 988	417 223	432 263	492 852
Panama	PAB	5 723	12 502	21 296	29 440	57 908	62 203	64 929	66 984	53 977	63 605
Paraguay	PYG	7 147 738	30 874 088	89 866 049	129 092 883	204 647 273	219 122 277	230 576 477	236 681 497	239 914 729	267 548 479
Peru	PEN	5 322	175 862	319 693	420 777	659 803	703 309	745 503	775 328	719 455	876 686
Saint Lucia	XCD	1 556	2 442	3 658	4 060	5 125	5 432	5 579	5 654	4 212	4 756
Trinidad and Tobago	TTD	21 105	50 098	133 468	138 557	152 071	155 165	160 251	161 323	148 650	157 731
Uruguay	UYU	13 047	299 995	596 911	877 848	1 726 406	1 841 999	1 982 247	2 158 728	2 250 265	2 583 554
Venezuela	VES	0	1	5	10	281	2 009	..	..	..	..

.. Not available

Source: OECD National Accounts data for Chile, Colombia, Costa Rica and Mexico, the World Economic Outlook (IMF) for Barbados, Saint Lucia, Trinidad & Tobago and Uruguay, and official National Accounts data for Antigua and Barbuda, Belize, Bolivia, Brazil, Ecuador, Paraguay, Peru and Venezuela. For Argentina, Bahamas, Dominican Republic, El Salvador, Guatemala, Guyana, Honduras, Jamaica, Nicaragua and Panama, official national sources were used where available, together with data from the IMF. For Cuba, figures since 1996 have come from Oficina Nacional de Estadística e Información (ONEI), while data before 1996 come from ECLAC/CEPAL. For Bahamas, Barbados, Belize, Saint Lucia and Trinidad and Tobago, GDP figures are reported on a fiscal year basis. For Jamaica, GDP for 1990-2003 are reported on a fiscal year basis, while for other years, they are reported on a calendar year basis.

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




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

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda	459	826	1 313	1 149	1 437	1 468	1 606	1 688	1 370	1 471
Argentina	158 024	317 759	287 921	424 729	556 774	643 861	524 431	446 762	385 019	486 702
Bahamas	5 218	7 880	10 393	10 039	11 854	12 243	12 541	13 194	11 317	9 842
Barbados	2 030	3 058	4 702	4 562	4 867	5 006	5 140	5 143	4 519	5 087
Belize	549	1 116	1 696	1 739	2 258	2 286	2 315	2 417	2 080	2 492
Bolivia	4 868	8 385	13 216	19 786	34 189	37 782	40 581	41 193	36 897	40 703
Brazil	478 052	655 453	1 397 114	2 208 704	1 796 622	2 063 519	1 916 934	1 873 286	1 448 550	1 608 080
Chile	34 748	78 265	172 644	217 219	249 452	276 432	295 118	278 422	253 050	316 698
Colombia	45 258	93 461	206 237	286 379	282 847	311 888	334 063	323 087	270 245	314 261
Costa Rica	5 736	15 054	26 852	37 943	58 931	60 487	62 397	64 448	62 182	64 224
Cuba	21 541	30 565	58 604	64 328	91 370	96 851	100 050	103 428	107 352	187 898
Dominican Republic	7 995	24 306	44 067	53 921	75 777	80 082	85 630	89 032	78 923	94 458
Ecuador	15 232	18 319	51 008	69 555	99 938	104 296	107 562	108 108	99 291	106 166
El Salvador	4 818	11 785	17 012	18 448	24 191	24 979	26 021	26 881	24 563	28 737
Guatemala	7 493	18 124	34 108	41 327	66 034	71 624	73 331	77 154	77 625	85 974
Guyana	685	1 497	2 732	3 432	4 483	4 748	4 788	5 174	5 471	8 044
Honduras	4 169	7 187	12 361	15 839	21 718	23 136	24 068	25 091	23 827	28 490
Jamaica	5 058	8 997	12 881	13 193	14 108	14 755	15 648	15 808	13 884	14 764
Mexico	296 972	708 096	1 052 654	1 058 146	1 080 616	1 162 291	1 226 624	1 272 499	1 091 422	1 296 175
Nicaragua	519	5 109	7 423	8 759	13 286	13 786	13 025	12 611	12 586	14 001
Panama	5 723	12 502	21 296	29 440	57 908	62 203	64 929	66 984	53 977	63 605
Paraguay	5 812	8 856	17 856	27 129	36 090	38 997	40 225	37 925	35 432	39 326
Peru	28 326	50 414	102 187	148 945	195 463	215 681	226 795	232 345	205 820	225 938
Saint Lucia	576	904	1 355	1 504	1 898	2 012	2 066	2 094	1 560	1 761
Trinidad and Tobago	4 966	7 986	21 199	21 841	23 214	22 989	23 719	23 878	22 019	23 344
Uruguay	11 156	24 804	25 486	43 816	57 246	64 385	64 296	61 017	53 698	59 294
Venezuela	48 391	94 665	229 896	323 200	279 160	143 834	..	..	..	..

.. Not available

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

StatLink  <https://stat.link/4coskg>


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

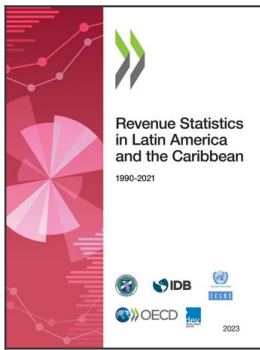
		1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
Antigua and Barbuda	XCD	2.704	2.701	2.699	2.699	2.699	2.700	2.700	2.699	2.701	2.700
Argentina	ARS	0.488	1.000	3.115	3.912	14.778	16.557	28.116	48.255	70.635	95.093
Bahamas	BSD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Barbados	BBD	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Belize	BZD	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Bolivia	BOB	3.172	6.193	7.794	6.968	6.860	6.860	6.860	6.860	6.860	6.860
Brazil	BRL	0.000	1.829	1.947	1.759	3.490	3.191	3.654	3.944	5.155	5.397
Chile	CLP	304.903	539.388	522.228	509.982	676.541	648.677	641.896	703.308	791.715	759.820
Colombia	COP	502.259	2 087.587	2 077.738	1 899.793	3 053.883	2 951.288	2 956.897	3 281.065	3 695.612	3 744.319
Costa Rica	CRC	91.579	307.357	517.241	521.889	543.960	567.781	577.188	587.023	584.680	621.350
Cuba	CUP	0.912	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	2.902
Dominican Republic	DOP	9.674	16.181	33.095	36.780	46.020	47.485	49.467	51.243	56.468	57.091
Ecuador	USD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
El Salvador	USD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Guatemala	GTQ	4.486	7.763	7.675	8.060	7.602	7.351	7.519	7.698	7.722	7.735
Guyana	GYD	50.399	182.401	202.239	203.670	206.486	206.508	207.701	208.490	208.510	208.508
Honduras	HNL	4.112	14.840	18.895	18.896	22.835	23.487	23.902	24.508	24.583	24.016
Jamaica	JMD	7.541	43.907	68.755	87.378	124.821	128.433	129.553	133.504	141.664	149.698
Mexico	MXN	2.841	9.453	10.929	12.632	18.627	18.871	19.178	19.217	21.401	20.223
Nicaragua	NIO	1.000	12.686	18.449	21.356	28.621	30.051	31.554	33.084	34.345	35.201
Panama	PAB	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Paraguay	PYG	1 229.845	3 486.234	5 032.821	4 758.483	5 670.470	5 618.952	5 732.168	6 240.713	6 771.131	6 803.272
Peru	PEN	0.188	3.488	3.129	2.825	3.376	3.261	3.287	3.337	3.496	3.880
Saint Lucia	XCD	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Trinidad and Tobago	TTD	4.250	6.273	6.296	6.344	6.551	6.749	6.756	6.756	6.751	6.757
Uruguay	UYU	1.170	12.095	23.421	20.035	30.158	28.609	30.830	35.379	41.906	43.572
Venezuela	VES	0.000	0.000	0.000	0.000	0.001	0.014	..	..	..	..

.. Not available

Note: Annual average market exchange rates.

Source: World Economic Outlook (IMF), October 2022.

StatLink  <https://stat.link/0cwx86>



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