

Chapter 6

**Tax revenues by sub-sectors
of general government**

Capítulo 6

**Ingresos tributarios por
subsectores de gobierno general**

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Tax revenues by sub-sectors of general government

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

Ingresos tributarios por subsectores de gobierno general

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

Table 6.1. Antigua and Barbuda, tax revenues by subsectores of government

Million XCD

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	..	38	92	89	79	..	..	..	..	..
1100 Of individuals	..	0	33	37	1	..	..	..	..	..
1200 Corporate	..	37	59	52	79	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	13	49	52	72	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	18	18	29	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	13	32	34	43	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	217	435	481	521	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	217	429	478	517	..	..	..	..	..
5110 General taxes	..	0	179	307	333	..	..	..	..	..
5120 Taxes on specific goods and services	..	217	250	171	185	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	6	3	4	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	268	577	623	672	..	..	..	..	..

Million XCD

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	83	113	143
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	83	113	143
3000 Taxes on payroll and workforce	0	0	0
4000 Taxes on property	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	83	113	143

.. Not available

1. Local government tax revenues are not available.
2. Figures for 2019 are estimated.

StatLink  <https://doi.org/10.1787/888934236000>

Table 6.2. Argentina, tax revenues by subsectores of government

Million ARS

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	542	11 303	78 427	384 536	1 102 982	0	0	0	0	0
1100 Of individuals	141	3 937	23 980	188 218	434 464	..	..	..	..	..
1200 Corporate	357	6 575	50 664	185 725	591 961	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	3 783	10 593	76 556	..	..	..	..	..
2000 Social security contributions¹	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	616	1 254	32 674	117 274	387 518	549	2 614	10 864	48 908	174 217
4100 Recurrent taxes on immovable property	0	0	0	0	0	419	1 809	5 035	21 738	88 405
4200 Recurrent taxes on net wealth	246	1 084	5 248	18 538	32 383	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	330	100	27 423	98 736	355 135	130	804	5 829	27 170	85 812
4500 Non-recurrent taxes	40	70	3	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	4 669	27 592	198 346	634 068	2 366 688	967	6 947	54 746	255 256	841 605
5100 Taxes on production, sale, transfer, etc	4 671	28 174	201 402	642 899	2 395 958	791	6 114	51 148	238 221	784 122
5110 General taxes	1 594	19 009	116 386	433 076	1 532 597	791	6 114	51 148	238 221	784 122
5120 Taxes on specific goods and services	3 077	9 166	85 016	209 822	863 362	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 ²	..	..	..	..	..	177	833	3 598	17 035	57 483
5300 Unallocable between 5100 and 5200	-3	-583	-3 056	-8 831	-29 270	0	0	0	0	0
6000 Other taxes	214	395	2 386	6 931	19 565	78	1 309	3 110	10 533	25 484
6100 Paid solely by business	0	354	2 093	5 624	20 635	0	0	0	0	0
6200 Other ³	214	41	294	1 306	-1 070	78	1 309	3 110	10 533	25 484
Total tax revenue	6 040	40 544	311 834	1 142 808	3 876 753	1 594	10 870	68 720	314 697	1 041 306

Million ARS

	Local government ⁴					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions¹	2 583	9 670	102 460	415 410	1 225 673
2100 Employees	2 486	37 990	163 590	475 772
2200 Employers	6 069	54 713	235 610	704 555
2300 Self-employed or non-employed	98	1 115	9 757	16 210	45 346
2400 Unallocable between 2100, 2200 and 2300	2 485	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities ²
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0	0
6100 Paid solely by business
6200 Other ³
Total tax revenue	2 583	9 670	102 460	415 410	1 225 673

.. Not available

- The figures may be under-estimated as they exclude certain types of social security contributions for which data are not readily available.
- In ECLAC data, tax on ownership of motor vehicles is classified in category 4000.
- The tax debt payments in 2016 include revenue following the implementation of a new voluntary disclosure regime in July 2016 (Law 27260).
- The figures exclude local government tax revenues as the data are not available.

StatLink  <https://doi.org/10.1787/888934236019>

Table 6.3. Bahamas, tax revenues by subsectores of government

Million BSD

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	..	..	..	..	..
1100 Of individuals	0	0	0	0	0	..	..	..	..	..
1200 Corporate	0	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	56	208	269	298	345	..	..	..	..	..
4100 Recurrent taxes on immovable property	19	32	92	107	109	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	37	176	177	191	235	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	386	620	780	1 203	1 854	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	354	552	657	993	1 623	..	..	..	..	..
5110 General taxes	0	0	0	219	897	..	..	..	..	..
5120 Taxes on specific goods and services	354	552	657	775	727	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	32	69	123	209	231	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	-4	21	60	0	0	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	-4	21	60	0	..	..	..	..	..	..
Total tax revenue	438	849	1 109	1 500	2 199	..	..	..	..	..

Million BSD

	Local government ²					Social Security Funds ³				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	66	115	167	260	310
2100 Employees	60	98	..
2200 Employers	104	157	..
2300 Self-employed or non-employed	3	6	..
2400 Unallocable between 2100, 2200 and 2300	66	115	0	-1	310
3000 Taxes on payroll and workforce	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0	..
6100 Paid solely by business
6200 Other
Total tax revenue	66	115	167	260	310

.. Not available

1. The data for 2018 and 2019 are preliminary as published by the Central Bank of The Bahamas.
2. Local government tax revenues are not available.
3. The data for social security contributions are estimated for 2018 and 2019.

StatLink  <https://doi.org/10.1787/888934236038>

Table 6.4. Barbados, tax revenues by subsectores of government

Million BBD

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	250	599	766	714	823	..	..	..	..	..
1100 Of individuals	140	293	395	433	455	..	..	..	..	..
1200 Corporate	95	269	294	215	309	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	76	66	59	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	147	108	130	143	226	..	..	..	..	..
4100 Recurrent taxes on immovable property	46	95	118	133	215	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	101	13	12	10	11	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	495	889	1 276	1 410	1 723	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	424	788	1 105	1 291	1 607	..	..	..	..	..
5110 General taxes	197	492	768	861	967	..	..	..	..	..
5120 Taxes on specific goods and services	227	296	337	430	640	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	71	101	171	119	115	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	892	1 596	2 171	2 266	2 771	..	..	..	..	..

Million BBD

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	134	295	565	546	586
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	134	295	565	546	586
3000 Taxes on payroll and workforce	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	134	295	565	546	586

.. Not available

- Local government tax revenues are not available.
- The data for social security contributions are government projections for 2015-19.

StatLink  <https://doi.org/10.1787/888934236057>

Table 6.5. Belize, tax revenues by subsectores of government

Million BZD

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	37	76	248	254	300	..	..	..	..	..
1100 Of individuals	21	19	52	82	103	..	..	..	..	..
1200 Corporate	12	51	189	159	185	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	7	13	12	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	33	11	16	29	35	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	33	11	16	29	35	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	97	211	409	580	749	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	94	207	400	571	737	..	..	..	..	..
5110 General taxes	0	82	199	275	348	..	..	..	..	..
5120 Taxes on specific goods and services	94	125	200	296	389	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3	4	9	9	11	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	167	298	673	864	1 083	..	..	..	..	..

Million BZD

	Local government ¹					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	10	18	60	77	100
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	10	18	60	77	100
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1	2	7	5	6	0	0	0	0	0
4100 Recurrent taxes on immovable property	1	2	7	5	6	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	1	2	7	5	6	10	18	60	77	100

.. Not available

1. The data for 2019 are revised estimates as presented by the *Approved Estimates of Revenue and Expenditure for Fiscal Year 2020/2021*.StatLink  <https://doi.org/10.1787/888934236076>

Table 6.6. **Bolivia, tax revenues by subsectores of government**

Million BOB

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	68	1 209	6 294	12 809	11 356	..	..	..	..	..
1100 Of individuals	68	214	263	508	518	..	..	..	..	..
1200 Corporate	0	995	6 031	12 302	10 838	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	1	3	367	424	522	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	20	36	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	347	388	522	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	907	6 656	17 791	34 759	34 187	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	907	6 656	17 791	34 759	34 187	..	..	..	..	..
5110 General taxes	584	3 953	12 541	25 247	25 405	..	..	..	..	..
5120 Taxes on specific goods and services	324	2 702	5 250	9 511	8 782	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	30	42	451	2 452	3 017	..	..	..	..	..
6100 Paid solely by business	4	6	12	25	36	..	..	..	..	..
6200 Other	26	36	439	2 427	2 981	..	..	..	..	..
Total tax revenue	1 005	7 910	24 903	50 444	49 082	..	..	..	..	..

Million BOB

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	1 977	5 265	14 235	17 500
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	1 977	5 265	14 235	17 500
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	0	0	0	0	..	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	..	0	0	0	0	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	..	575	1 381	2 585	3 203	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	575	1 381	2 585	3 203	..	..	..	..	..
Total tax revenue	..	575	1 381	2 585	3 203	..	1 977	5 265	14 235	17 500

.. Not available

1. The figures exclude local government tax revenues for the period 1990-1993 as the data are not available.
2. The data for social security contributions include contributions to Bolivia's pension system and healthcare related funds.

StatLink  <https://doi.org/10.1787/888934236095>

Table 6.7. Brazil, tax revenues by subsectores of government

Million BRL

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	1	68 667	258 738	400 993	537 937	0	0	0	0	0
1100 Of individuals	0	3 406	87 828	148 739	220 195	..	..	..	..	..
1200 Corporate	0	25 430	128 255	164 057	207 505	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	42 656	88 196	110 237	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	5 437	21 348	37 891	42 527	0	0	0	0	0
4000 Taxes on property	0	17 726	27 044	35 791	42 575	0	329	2 518	6 461	8 625
4100 Recurrent taxes on immovable property	0	234	485	1 105	1 630	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	329	2 518	6 461	8 625
4400 Taxes on financial and capital transactions	0	17 492	26 559	34 686	40 945	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1	75 502	256 256	357 270	405 691	1	87 573	289 483	432 647	555 045
5100 Taxes on production, sale, transfer, etc	1	75 502	250 857	348 492	404 664	1	82 279	268 117	396 428	508 832
5110 General taxes ¹	0	48 358	182 188	253 356	301 388	1	82 279	268 117	396 428	508 832
5120 Taxes on specific goods and services	0	27 144	68 669	95 136	103 276	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	5 399	8 778	1 027	0	5 294	21 367	36 219	46 213
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes²	0	1 479	5 548	5 423	16 516	0	322	17 038	28 983	26 145
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	0	1 479	5 548	5 423	16 516	0	322	17 038	28 983	26 145
Total tax revenue	1	168 811	568 934	837 368	1 045 245	1	88 224	309 040	468 091	589 815

Million BRL

	Local government					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	1	83 469	316 530	503 222	617 445
2100 Employees	..	..	..	..	..	..	..	75 509	114 653	..
2200 Employers	..	..	..	..	..	0	18 709	240 280	369 094	128 710
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	1	64 760	741	19 474	488 736
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	5 469	23 285	41 426	59 621	0	0	0	0	0
4100 Recurrent taxes on immovable property	0	4 519	17 444	31 521	47 053	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	950	5 840	9 904	12 568	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	6 106	32 756	54 455	68 160	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	6 106	32 756	54 455	68 160	..	..	..	..	..
5110 General taxes ¹	0	6 106	32 756	54 455	68 160	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes²	0	377	8 572	14 627	21 707	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	0	377	8 572	14 627	21 707	..	..	..	..	..
Total tax revenue	0	11 952	64 613	110 507	149 488	1	83 469	316 530	503 222	617 445

.. Not available

1. The PASEP (Program of Formation of the Patrimony of the Public Servants) contributions are added to the PIS (Social Integration Program) contributions in heading 5110 for the years prior to 2000.
2. The FUNDAF (Special Fund for Development and Improvement of Auditing Activities) contributions are included in heading 6200 after 2008.

StatLink  <https://doi.org/10.1787/888934236114>

Table 6.8. Chile, tax revenues by subsectores of government

Million CLP

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	412 974	1 841 630	8 329 060	11 840 521	14 283 183	..	..	..	..	..
1100 Of individuals	99 154	604 100	1 492 837	3 199 876	2 937 532	..	..	..	..	..
1200 Corporate	219 586	882 896	4 448 745	6 839 133	9 597 472	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2 387 478	1 801 512	1 748 179	..	..	..	..	..
2000 Social security contributions	66 738	232 728	371 386	434 658	495 073	..	..	..	..	..
2100 Employees	61 200	209 907	310 558	370 744	394 892	..	..	..	..	..
2200 Employers	5 538	22 821	60 828	63 914	100 181	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	59 682	255 371	245 044	379 603	759 291	..	..	..	..	..
4100 Recurrent taxes on immovable property	10 331	3 578	8 805	15 249	23 912	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	39 338	92 236	62 824	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	196 901	272 118	672 555	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 063 677	4 719 255	10 330 378	16 181 720	19 839 047	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 060 304	4 684 525	10 294 165	16 129 953	19 656 251	..	..	..	..	..
5110 General taxes	664 421	3 306 350	8 399 926	13 273 958	16 348 944	..	..	..	..	..
5120 Taxes on specific goods and services ¹	395 883	1 378 175	1 894 239	2 855 995	3 307 307	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3 374	34 730	36 213	51 767	182 796	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	-23 356	-112 195	-61 117	-579 308	-253 490	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	-23 356	-112 195	-61 117	-579 308	-253 490	..	..	..	..	..
Total tax revenue	1 579 715	6 936 788	19 214 751	28 257 194	35 123 104	..	..	..	..	..

Million CLP

	Local government					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	92 821	344 030	1 122 601	1 817 831	2 499 833
2100 Employees	..	..	..	..	..	92 821	344 030	1 122 601	1 817 831	2 499 833
2200 Employers	..	..	..	..	..	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	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	49 637	298 666	653 563	1 041 671	1 458 355	0	0	0	0	0
4100 Recurrent taxes on immovable property	49 637	298 666	653 563	1 041 671	1 458 355	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	55 045	322 514	854 778	1 415 658	1 910 702	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	13 705	105 302	238 739	385 532	506 341	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services ¹	13 705	105 302	238 739	385 532	506 341	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	41 340	217 212	616 039	1 030 126	1 404 361	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	104 682	621 180	1 508 341	2 457 329	3 369 057	92 821	344 030	1 122 601	1 817 831	2 499 833

.. Not available

1. ECLAC classifies Oil Prices Stabilisation Fund (FEPP) revenues as non-tax revenues.

StatLink  <https://doi.org/10.1787/888934236133>

Table 6.9. Colombia, tax revenues by subsectores of government

Million COP

	Federal government					State/Regional ¹				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	771 694	7 103 525	26 218 852	52 656 876	67 518 500	0	0	0	0	0
1100 Of individuals	47 210	1 499 345	5 192 384	9 210 448	12 888 180	..	..	..	..	..
1200 Corporate	359 758	5 119 828	20 405 209	41 398 731	51 151 754	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	621 258	2 047 697	3 478 566	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	1 286 803	4 022 503	2 797 308	3 604 071	0	0	0	0	0
4000 Taxes on property	0	1 036 584	5 196 303	12 094 140	10 241 299	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	1 970 530	5 352 940	923 255	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 036 584	3 225 773	6 741 200	8 190 516	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	1 127 528	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 035 934	11 108 594	35 382 852	51 831 190	70 638 176	263 429	1 481 725	3 406 301	4 986 314	7 465 044
5100 Taxes on production, sale, transfer, etc	1 035 934	11 108 594	35 382 852	51 831 190	70 638 176	263 429	1 349 930	3 032 733	4 456 650	6 493 375
5110 General taxes	583 078	8 445 776	28 811 682	41 659 696	61 938 202	0	0	0	0	0
5120 Taxes on specific goods and services	452 856	2 662 818	6 571 170	10 171 494	8 699 973	263 429	1 349 930	3 032 733	4 456 650	6 493 375
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	131 795	373 568	529 665	971 670
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	78 306	480 784	483 762	419 939	619 651	0	241 471	1 374 970	2 624 769	2 975 868
6100 Paid solely by business	0	0	0	0	0	..	0	0	0	0
6200 Other	78 306	480 784	483 762	419 939	619 651	..	241 471	1 374 970	2 624 769	2 975 868
Total tax revenue	1 885 934	21 016 290	71 304 272	119 799 453	152 621 696	263 429	1 723 196	4 781 271	7 611 084	10 440 912

Million COP

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	203 596	4 989 000	11 478 085	13 585 138	19 875 398
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	203 596	4 989 000	11 478 085	13 585 138	19 875 398
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	56 160	991 070	3 338 935	6 061 965	8 743 115	0	0	0	0	0
4100 Recurrent taxes on immovable property	56 160	991 070	3 338 935	6 061 965	8 743 115	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	89 290	1 590 132	5 622 489	8 899 062	11 664 256	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	89 290	1 590 132	5 622 489	8 400 241	10 932 488	..	..	..	..	..
5110 General taxes	89 290	1 140 090	4 522 121	7 025 204	9 298 856	..	..	..	..	..
5120 Taxes on specific goods and services	0	450 042	1 100 368	1 375 037	1 633 632	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	498 821	731 768	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	81 017	288 942	1 930 282	4 200 992	5 694 388	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	81 017	288 942	1 930 282	4 200 992	5 694 388	..	..	..	..	..
Total tax revenue	226 467	2 870 144	10 891 707	19 162 019	26 101 758	203 596	4 989 000	11 478 085	13 585 138	19 875 398

.. Not available

- The data correspond to the reported consolidated revenues of the territorial entities (departments and municipalities).
- All of the health contributions pertaining to FOSYGA (Solidarity and Guarantee Fund) are classified as social security contributions from 2013. Prior to 2013, only the portion of the contributions used to finance the subsidised regime was included and the part to finance the contributory regime was classified in the social security sector as "other incomes".

StatLink  <https://doi.org/10.1787/888934236152>

Table 6.10. **Costa Rica, tax revenues by subsectores of government**

Million CRC

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	11 820	128 805	748 093	1 247 308	1 854 866	..	..	..	..	..
1100 Of individuals	..	..	202 849	386 241	540 954	..	..	..	..	..
1200 Corporate	..	..	450 312	659 951	1 058 086	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	94 932	201 116	255 827	..	..	..	..	..
2000 Social security contributions¹	1 345	18 677	61 193	63 458	77 472	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1 345	18 677	61 193	63 458	77 472	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	366	3 007	18 270	37 334	47 254	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	3 527	4 076	4 699	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	14 743	33 258	42 554	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	52 248	444 870	1 696 593	2 536 562	2 940 121	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	49 867	425 630	1 598 789	2 385 807	2 752 919	..	..	..	..	..
5110 General taxes	21 326	222 775	920 298	1 368 601	1 662 503	..	..	..	..	..
5120 Taxes on specific goods and services ²	28 541	202 856	678 491	1 017 206	1 090 415	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 380	19 240	97 804	150 755	187 202	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes³	9 251	23 956	92 452	162 200	201 844	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	9 251	23 956	92 452	162 200	201 844	..	..	..	..	..
Total tax revenue	75 030	619 314	2 616 600	4 046 862	5 121 557	..	..	..	..	..

Million CRC

	Local government					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions¹	0	0	0	0	0	32 645	278 392	1 389 338	2 241 674	2 949 219
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	3 447	37 313	207 206	318 652	381 940
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	29 198	241 079	1 182 132	1 923 022	2 567 279
3000 Taxes on payroll and workforce	0	0	0	0	0	7 575	61 796	260 664	423 616	522 529
4000 Taxes on property	1 200	5 390	45 436	85 927	120 698	0	0	0	0	0
4100 Recurrent taxes on immovable property	1 200	5 390	45 436	85 927	120 698	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 262	11 981	70 321	125 341	141 820	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	83	1 513	3 093	3 841	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services ²	..	83	1 513	3 093	3 841	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 262	11 898	68 808	122 248	137 979	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes³	0	1 242	8	155	62	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	1 242	8	155	62	..	..	..	..	..
Total tax revenue	2 461	18 613	115 765	211 422	262 580	40 220	340 187	1 650 002	2 665 291	3 471 748

.. Not available

- The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute) and FODESAF (Social Development and Family Allowances Fund).
- In ECLAC data, the tax on ownership of vehicles, aircraft and boats is classified in category 4000.
- The tax revenue of decentralised bodies is classified under the central government. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

StatLink  <https://doi.org/10.1787/888934236171>

Table 6.11. Cuba, tax revenues by subsectores of government

Million CUP

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	1 857	..	..	..	..	..	..	..
1100 Of individuals	0	..	..	..	..	..	..	..
1200 Corporate	1 857	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	..	..	..	..	..	..	..
2000 Social security contributions	0	..	..	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	289	..	..	..	..	..	..	..
4000 Taxes on property	0	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	5 757	..	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	5 757	..	..	..	..	..	..	..
5110 General taxes	4 924	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	833	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	..	..	..	..	..	..
6000 Other taxes	569	..	..	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	8 472	..	..	..	..	..	..	..

Million CUP

	Local government ²					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	1 746	..	..	0	0	0	0	0
1100 Of individuals	554	..	..	..	..	..	..	..
1200 Corporate	1 193	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	..	..	..	..	..	..	..
2000 Social security contributions	0	..	..	691	1 181	2 974	4 322	5 727
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	691	1 181	2 974	4 322	5 727
3000 Taxes on payroll and workforce	4 125	..	..	0	0	0	0	0
4000 Taxes on property	0	..	..	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	6 526	..	..	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	6 526	..	..	..	..	..	..	..
5110 General taxes	5 601	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	925	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	..	..	..	..	..	..
6000 Other taxes	106	..	..	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	12 503	..	..	691	1 181	2 974	4 322	5 727

.. Not available

1. The figures include central government tax revenues between 2002 and 2012. Central tax revenues are not available for other years.
2. The figures include local government tax revenues between 2002 and 2012. Local tax revenues are not available for other years.

StatLink  <https://doi.org/10.1787/888934236190>

Table 6.12. Dominican Republic, tax revenues by subsectores of government

Million DOP

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	1 670	10 782	53 643	119 819	194 281	..	..	..	..	..
1100 Of individuals	..	4 088	17 088	35 549	59 448	..	..	..	..	..
1200 Corporate	..	4 679	21 475	61 695	91 545	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 670	2 015	15 080	22 576	43 289	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce¹	0	0	1 385	2 366	3 502	..	..	..	..	..
4000 Taxes on property	74	689	13 315	19 044	29 564	..	..	..	..	..
4100 Recurrent taxes on immovable property	9	115	555	1 755	2 904	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	2 449	3 445	5 155	..	..	0	0	0
4300 Estate, inheritance and gift taxes	11	96	231	418	715	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	8 658	12 067	17 594	..	..	..	..	..
4500 Non-recurrent taxes	3	32	488	591	931	..	..	..	..	..
4600 Other recurrent taxes on property	11	70	934	769	2 266	..	..	..	..	..
5000 Taxes on goods and services	4 467	35 853	175 139	273 898	387 900	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	4 398	35 135	168 641	263 435	370 718	..	..	..	..	..
5110 General taxes	970	9 912	81 226	147 039	214 324	..	..	..	..	..
5120 Taxes on specific goods and services	3 429	25 224	87 415	116 396	156 394	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	69	718	6 498	10 463	17 183	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	159	495	0	1	2	..	..	..	..	..
6100 Paid solely by business	0	0	..	0	0	..	..	..	..	..
6200 Other	159	495	..	1	2	..	..	..	..	..
Total tax revenue	6 371	47 820	243 482	415 128	615 249	..	..	..	..	..

Million DOP

	Local government ²					Social Security Funds ³				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	53	490	1 845	1 483	2 553
2100 Employees	1 720	1 321	..
2200 Employers	125	163	..
2300 Self-employed or non-employed	0	0	..
2400 Unallocable between 2100, 2200 and 2300	53	490	0	0	2 553
3000 Taxes on payroll and workforce¹	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	53	490	1 845	1 483	2 553

.. Not available

1. This heading includes the mandatory non-pensions contributions to the Instituto de Formacion Tecnico Profesional (INFOTEP). The tax revenue is classified under the central government. In Dominican Republic this revenue is classified under a separate unit (decentralised) considered to be different to the central government.
2. The figures exclude local government tax revenues as the data are not available.
3. The figures exclude social security contributions to general government managed by the private sector.

StatLink  <https://doi.org/10.1787/888934236209>

Table 6.13. Ecuador, tax revenues by subsectores of government

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	138	267	2 348	4 705	4 595	..	..	..	..	..
1100 Of individuals	..	10	80	192	197	..	..	..	..	..
1200 Corporate	..	53	485	1 575	1 308	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	204	1 783	2 938	3 090	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	0	0	43	87	59	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	3	9	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	35	49	35	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	5	29	24	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	668	1 596	5 969	10 751	10 504	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	665	1 574	5 814	10 414	10 159	..	..	..	..	..
5110 General taxes	302	923	3 759	6 352	6 539	..	..	..	..	..
5120 Taxes on specific goods and services	363	651	2 054	4 062	3 620	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3	22	156	336	345	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	4	10	20	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	4	10	20	..	..	..	..	..
Total tax revenue	806	1 863	8 364	15 553	15 178	..	..	..	..	..

Million USD

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	1	2	15	75	75	0	0	0	0	0
1100 Of individuals	..	..	0	0	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	2	15	75	75	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	243	228	2 541	5 057	5 863
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	243	228	2 541	5 057	5 863
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16	17	116	216	285	0	0	0	0	0
4100 Recurrent taxes on immovable property	13	8	66	125	121	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	3	9	50	91	164	..	..	..	..	..
5000 Taxes on goods and services	10	13	97	246	206	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	6	6	49	89	88	..	..	..	..	..
5110 General taxes	4	5	41	79	79	..	..	..	..	..
5120 Taxes on specific goods and services	1	2	8	10	9	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	7	48	157	118	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	2	2	1	0	2	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	2	2	1	0	2	..	..	..	..	..
Total tax revenue	29	34	228	537	568	243	228	2 541	5 057	5 863

.. Not available

- Local tax revenues in 2018 have been updated with data from the Inter-American Centre of Tax Administrations (CIAT). The figures in 2019 are estimated.
- Social security contributions are collected from non-financial public sector operations published by the Central Bank of Ecuador.

StatLink  <https://doi.org/10.1787/888934236228>

Table 6.14. El Salvador, tax revenues by subsectores of government

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	95	429	996	1 545	1 885	..	..	..	..	..
1100 Of individuals	..	..	590	774	836	..	..	..	..	..
1200 Corporate	..	..	420	622	848	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-14	148	201	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce¹	0	0	21	30	38	..	..	..	..	..
4000 Taxes on property	26	12	16	107	37	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	16	107	37	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	259	903	1 871	2 266	2 837	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	259	903	1 863	2 254	2 821	..	..	..	..	..
5110 General taxes	133	714	1 433	1 764	2 109	..	..	..	..	..
5120 Taxes on specific goods and services	127	189	431	490	712	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	7	12	16	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	58	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	58	0	..	..	..	..	..	..	..	..
Total tax revenue	438	1 344	2 903	3 947	4 798	..	..	..	..	..

Million USD

	Local government					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	0	0	0	104	325	470	608	722
2100 Employees	75	165	214	251
2200 Employers	176	306	393	471
2300 Self-employed or non-employed	13	0	0	0
2400 Unallocable between 2100, 2200 and 2300	104	62	0	0	0
3000 Taxes on payroll and workforce¹	0	0	0	0	0	0	0	0
4000 Taxes on property	3	5	7	0	0	0	0	0
4100 Recurrent taxes on immovable property	3	5	7	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	7	12	13	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	0	0	..	..	..	..	..
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities	7	12	13	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	63	86	89	0	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	63	86	89	..	..	..	..	..
Total tax revenue	74	104	109	104	325	470	608	722

.. Not available

- Vocational training contributions to the Instituto Salvadoreño de Formación Profesional (INSAFORP) have been added in this edition. The tax revenue is classified under the central government. In El Salvador this revenue is classified under a separate unit considered to be different to the central government.
- Social security contributions are those paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude contributions to the privately managed regime and may include small amount of voluntary contributions which are undistinguishable from the public social security contribution data.

StatLink  <https://doi.org/10.1787/888934236247>

Table 6.15. Guatemala, tax revenues by subsectores of government

Million GTQ

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	507	3 295	10 319	17 534	21 930	..	..	..	..	..
1100 Of individuals	25	143	1 225	1 826	2 813	..	..	..	..	..
1200 Corporate	482	3 149	6 520	11 801	14 287	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2	2 574	3 907	4 829	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce¹	0	0	447	736	933	..	..	..	..	..
4000 Taxes on property	149	199	582	358	494	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	6	1	1	2	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	149	194	581	357	492	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 477	10 317	23 255	31 719	40 124	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 449	10 131	22 750	30 088	38 216	..	..	..	..	..
5110 General taxes	762	6 259	16 980	23 271	29 920	..	..	..	..	..
5120 Taxes on specific goods and services	687	3 872	5 770	6 816	8 296	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	28	186	505	1 631	1 908	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	4	1	0	0	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	4	1	0	0	..	..	..	..	..
Total tax revenue	2 133	13 815	34 605	50 347	63 481	..	..	..	..	..

Million GTQ

	Local government					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	..	0	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	436	2 569	6 312	9 778	12 957
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	436	2 569	6 312	9 778	12 957
3000 Taxes on payroll and workforce¹	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	147	620	692	683	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	147	620	692	683	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	147	620	692	683	436	2 569	6 312	9 778	12 957

.. Not available

- Contributions to INTECAP and contributions to IRTRA have been added and classified as payroll taxes in this edition. The tax revenues are classified under the central government. In Guatemala these revenues are classified under a separate unit considered to be different to the central government.
- Corresponds to social security contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

StatLink  <https://doi.org/10.1787/888934236266>

Table 6.16. Guyana, tax revenues by subsectores of government

Million GYD

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	1 752	16 179	39 561	55 011	94 504	..	..	..	..	..
1100 Of individuals	333	7 734	17 816	23 300	35 249	..	..	..	..	..
1200 Corporate	1 375	8 266	21 427	31 200	58 346	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	317	511	908	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	53	701	2 068	3 676	4 917	..	..	..	..	..
4100 Recurrent taxes on immovable property	40	681	1 562	3 201	4 312	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	31	37	41	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	476	438	565	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	2 200	20 798	59 360	83 924	124 952	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 162	20 530	58 846	83 227	123 710	..	..	..	..	..
5110 General taxes	1 399	14 861	27 044	35 374	52 735	..	..	..	..	..
5120 Taxes on specific goods and services	763	5 669	31 802	47 853	70 975	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	38	268	514	697	1 242	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	1 037	204	757	599	2 072	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1 037	204	757	599	2 072	..	..	..	..	..
Total tax revenue	5 041	37 882	101 746	143 210	226 445	..	..	..	..	..

Million GYD

	Local government ²					Social Security Funds ³				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	0	0	0	191	4 868	10 047	16 644	23 728
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	191	4 868	10 047	16 644	23 728
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	113	41	68	0	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	113	41	68	..	..	..	..	..
Total tax revenue	113	41	68	191	4 868	10 047	16 644	23 728

.. Not available

1. Central government tax revenues are based on Budget Estimates by the Ministry of Finance.
2. Local government tax revenues include payments of local taxes by public corporations and come from Bank of Guyana.
3. Social security figures include contributions to National Insurance Scheme.

StatLink  <https://doi.org/10.1787/888934236285>

Table 6.17. Honduras, tax revenues by subsectores of government

Million HNL

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	431	2 907	13 232	25 003	34 533	..	..	..	..	..
1100 Of individuals	157	992	4 528	8 147	11 365	..	..	..	..	..
1200 Corporate	274	1 916	8 705	16 856	23 167	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce¹	0	0	485	1 007	1 005	..	..	..	..	..
4000 Taxes on property	16	266	994	2 635	3 428	..	..	..	..	..
4100 Recurrent taxes on immovable property	16	189	254	298	446	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	359	334	341	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	2 003	2 641	..	..	..	..	..
4500 Non-recurrent taxes	0	0	380	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 401	12 436	28 937	52 217	69 468	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 401	12 436	28 937	52 217	69 468	..	..	..	..	..
5110 General taxes	344	5 146	16 050	32 273	42 891	..	..	..	..	..
5120 Taxes on specific goods and services	1 057	7 290	12 887	19 944	26 577	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	1	2	9	8	18	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1	2	9	8	18	..	..	..	..	..
Total tax revenue	1 849	15 612	43 657	80 870	108 450	..	..	..	..	..

Million HNL

	Local government ²					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	179	1 727	8 671	13 524	21 068
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	179	1 727	8 671	13 524	21 068
3000 Taxes on payroll and workforce¹	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	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	90	960	2 216	2 495	5 202	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	90	960	2 216	2 495	5 202	..	..	..	..	..
Total tax revenue	90	960	2 216	2 495	5 202	179	1 727	8 671	13 524	21 068

.. Not available

- The employer contributions to National Institute of Vocational Training (INFOP) have been added and classified as payroll tax in this edition. The tax revenue is classified under the central government. In Honduras this revenue is classified under a separate unit considered to be different to the central government.
- The figures may include non-tax revenues and central government transfers but it has not been possible to distinguish the different components of local government tax revenues.

StatLink  <https://doi.org/10.1787/888934236304>

Table 6.18. Jamaica, tax revenues by subsectores of government

Million JMD

	Federal government ¹					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	3 944	39 277	118 708	149 990	186 434	..	..	..	..	..
1100 Of individuals	1 687	17 441	54 798	74 538	69 323	..	..	..	..	..
1200 Corporate	1 280	7 627	33 091	40 198	67 623	..	..	..	..	..
1300 Unallocable between 1100 and 1200	977	14 209	30 820	35 255	49 488	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	965	3 623	7 339	12 140	10 097	..	..	..	..	..
4100 Recurrent taxes on immovable property	67	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	898	3 623	7 339	12 140	10 097	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	2 824	43 907	149 544	240 795	370 321	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 760	43 107	147 500	237 456	363 429	..	..	..	..	..
5110 General taxes	297	22 356	84 409	138 501	203 297	..	..	..	..	..
5120 Taxes on specific goods and services	2 463	20 752	63 091	98 955	160 133	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	64	800	2 045	3 339	6 892	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	16	266	748	994	2 151	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	16	266	748	994	2 151	..	..	..	..	..
Total tax revenue	7 748	87 074	276 340	403 919	569 003	..	..	..	..	..

Million JMD

	Local government ¹					Social Security Funds ¹				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	..	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	..	8 199	16 449	24 569
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	8 199	16 449	24 569
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	0	0	0
4000 Taxes on property	..	639	2 600	7 271	9 020	..	..	0	0	0
4100 Recurrent taxes on immovable property	..	639	2 600	7 271	9 020	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	0	0	0	0	..	..	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	..	0	0	0	0	..	..	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	639	2 600	7 271	9 020	..	..	8 199	16 449	24 569

.. Not available

1. The figures refer to fiscal year ending 31st March for 1990-2003 and then calendar year ending 31st December.

StatLink  <https://doi.org/10.1787/888934236323>

Table 6.19. Mexico, tax revenues by subsectores of government

Million MXN

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains¹	34 668	276 548	683 604	1 230 555	1 694 804	3	0	0	0	..
1100 Of individuals	..	..	313 473	609 384	829 501	..	..	..	..	..
1200 Corporate	..	..	246 745	592 443	803 643	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 668	276 548	123 386	28 728	61 660	3	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	818	0	0	0	0	972	11 215	36 818	70 221	..
4000 Taxes on property	3	0	0	0	0	894	7 018	13 137	22 481	..
4100 Recurrent taxes on immovable property	0	..	..	..	..	482	5 238	8 522	14 245	..
4200 Recurrent taxes on net wealth	0	..	..	..	..	0	0	0	0	..
4300 Estate, inheritance and gift taxes	0	..	..	..	..	7	0	0	0	..
4400 Taxes on financial and capital transactions	3	..	..	..	..	405	1 781	4 615	8 235	..
4500 Non-recurrent taxes	0	..	..	..	..	0	0	0	0	..
4600 Other recurrent taxes on property	0	..	..	..	..	0	0	0	0	..
5000 Taxes on goods and services	44 605	318 065	645 623	1 116 026	1 477 876	118	1 346	5 805	24 355	..
5100 Taxes on production, sale, transfer, etc	44 029	309 283	627 187	1 115 525	1 477 157	45	910	2 470	4 357	..
5110 General taxes	26 635	189 606	504 509	707 213	933 327	..	0	0	0	..
5120 Taxes on specific goods and services	17 394	119 677	122 678	408 312	543 831	30	910	2 470	4 357	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	15	0	0	0	..
5200 Taxes on use of goods and perform activities	576	8 782	18 436	501	719	73	436	3 335	19 998	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..
6000 Other taxes	1 340	5 878	22 236	27 379	41 142	165	907	2 546	6 489	..
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	..
6200 Other	1 340	5 878	22 236	27 379	41 142	165	907	2 546	6 489	..
Total tax revenue	81 434	600 491	1 351 463	2 373 960	3 213 821	2 152	20 485	58 307	123 545	..

Million MXN

	Local government					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains¹	2	0	0	0	..	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	2	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	..	17 165	138 223	277 459	409 249	552 058
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	17 165	138 223	277 459	409 249	552 058
3000 Taxes on payroll and workforce	7	2	93	1	..	0	0	0	0	0
4000 Taxes on property	1 017	6 946	25 818	35 193	..	0	0	0	0	0
4100 Recurrent taxes on immovable property	554	4 710	17 202	23 715	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	462	2 236	8 616	11 477	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
5000 Taxes on goods and services	114	202	487	789	..	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	97	133	466	728	..	..	..	..	..	..
5110 General taxes	..	0	0	0	..	..	..	..	..	..
5120 Taxes on specific goods and services	95	133	466	728	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	2	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	69	21	61	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
6000 Other taxes	114	866	2 616	10 743	..	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	114	866	2 616	10 743	..	..	..	..	..	..
Total tax revenue	1 254	8 016	29 014	46 726	..	17 165	138 223	277 459	409 249	552 058

.. Not available

Note: The 2019 data for tax revenues at the state and local levels of government are not available. They comprise revenues in categories 3000, 4000, 5000 and 6000.

1. In ECLAC data, income taxes are presented net of credit on salary figures.
2. Some amounts of social security contributions are now treated as non-tax revenue to align with reporting to other international organisations. 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.

StatLink  <https://doi.org/10.1787/888934236342>

Table 6.20. Nicaragua, tax revenues by subsectors of government

Million NIO

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	..	1 144	8 351	21 313	33 036	..	..	..	..	..
1100 Of individuals	..	299	1 857	4 432	6 561	..	..	..	..	..
1200 Corporate	..	845	6 494	16 881	26 475	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	11	20	90	67	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	11	20	90	67	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	5 584	17 029	32 725	40 176	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	5 584	17 029	32 725	40 176	..	..	..	..	..
5110 General taxes	..	2 931	10 353	20 714	24 435	..	..	..	..	..
5120 Taxes on specific goods and services	..	2 653	6 676	12 011	15 741	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	6 739	25 400	54 128	73 278	..	..	..	..	..

Million NIO

	Local government					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	1 678	8 090	18 194	27 586
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	1 678	8 090	18 194	27 586
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	0	403	682	1 129	..	0	0	0	0
4100 Recurrent taxes on immovable property	403	682	1 129	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	0	1 922	3 874	4 432	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	1 579	3 073	3 498	..	..	..	..	..
5110 General taxes	1 579	3 073	3 498	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	343	801	934	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	347	690	907	..	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	347	690	907	..	..	..	..	..
Total tax revenue	..	882	2 672	5 246	6 468	..	1 678	8 090	18 194	27 586

.. Not available

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

StatLink  <https://doi.org/10.1787/888934236361>

Table 6.21. Panama, tax revenues by subsectores of government

Million PAB

	Federal government ³					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	217	485	1 317	2 066	2 445	..	..	..	..	..
1100 Of individuals	140	295	440	799	1 135	..	..	..	..	..
1200 Corporate	66	159	603	851	903	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	273	416	407	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce¹	0	36	59	111	140	..	..	..	..	..
4000 Taxes on property	32	43	138	199	169	..	..	..	..	..
4100 Recurrent taxes on immovable property	28	34	108	151	134	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	3	9	30	48	35	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	349	565	1 547	2 496	2 562	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	332	546	1 473	2 376	2 435	..	..	..	..	..
5110 General taxes	80	69	766	1 357	1 453	..	..	..	..	..
5120 Taxes on specific goods and services ²	251	477	707	1 019	982	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	15	19	75	120	126	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	0	0	0	0	..	..	..	..	..
6000 Other taxes	26	27	41	37	30	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	26	27	41	37	30	..	..	..	..	..
Total tax revenue	624	1 157	3 102	4 910	5 346	..	..	..	..	..

Million PAB

	Local government					Social Security Funds ⁴				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	..	0	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	325	742	1 637	3 152	3 894
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	325	742	1 637	3 152	3 894
3000 Taxes on payroll and workforce¹	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	0	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	0	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	43	76	131	154	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	..
5110 General taxes	..	0	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services ²	..	0	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	43	76	131	154	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	0	..	..	..	..	..	..	..	..
Total tax revenue	..	43	76	131	154	325	742	1 637	3 152	3 894

.. Not available

1. In ECLAC data, education insurance is classified as "Other taxes" (6000).
2. In CIAT and ECLAC data, the tax on banks, financial institutions and currency exchange is classified as a property tax (4000).
3. The figures exclude documentos fiscales as they are not considered as tax revenues according to the OECD classification, described in the interpretative guide.
4. Social security contributions have been updated with data from Caja de Seguro Social and CIAT in this edition.

StatLink  <https://doi.org/10.1787/888934236380>

Table 6.22. Paraguay, tax revenues by subsectores of government

Million PYG

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	73 726	470 388	2 096 498	3 922 384	6 022 875	..	..	..	..	..
1100 Of individuals	..	15 042	31 263	409 238	620 038	..	..	..	..	..
1200 Corporate	..	455 346	2 065 235	3 513 146	5 402 837	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	17 162	71 777	332	91	76	..	..	..	..	..
4100 Recurrent taxes on immovable property	17 162	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	71 777	332	91	76	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	438 444	2 080 878	9 226 584	13 837 266	17 214 152	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	9 226 493	13 837 212	17 214 152	..	..	..	..	..
5110 General taxes	0	1 150 496	5 991 694	9 768 800	11 794 402	..	..	..	..	..
5120 Taxes on specific goods and services	438 444	930 382	3 234 799	4 068 411	5 419 750	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	91	54	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	49 807	44 875	109 001	128 632	150 081	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	49 807	44 875	109 001	128 632	150 081	..	..	..	..	..
Total tax revenue	579 139	2 667 918	11 432 415	17 888 373	23 387 184	..	..	..	..	..

Million PYG

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	0	0	0	28 882	919 527	3 552 640	7 044 316	8 729 492
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	28 882	919 527	3 552 640	7 044 316	8 729 492
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	275 787	435 382	443 444	0	0	0	0	0
4100 Recurrent taxes on immovable property	258 423	405 806	417 177	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	15 623	29 510	24 836	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	1 742	66	1 432	..	..	..	..	..
5000 Taxes on goods and services	235 877	442 063	396 776	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	19 384	23 423	16 606	..	..	..	..	..
5110 General taxes	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	19 384	23 423	16 606	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	216 256	395 802	379 208	..	..	..	..	..
5300 Unallocable between 5100 and 5200	237	22 838	962	..	..	..	..	..
6000 Other taxes	141 811	45 052	51 836	0	0	0	0	0
6100 Paid solely by business	0	0	0	..	..	..	..	..
6200 Other	141 811	45 052	51 836	..	..	..	..	..
Total tax revenue	653 476	922 496	892 057	28 882	919 527	3 552 640	7 044 316	8 729 492

.. Not available

1. The figures for years before 2006 exclude local government tax revenues as the data are not available.

2. Social security contributions before 1999 do not include contributions collected by decentralised institutions as the data are not available.

StatLink  <https://doi.org/10.1787/888934236399>

Table 6.23. Peru, tax revenues by subsectores of government

Million PEN

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	37	5 078	27 317	37 772	46 753	..	..	..	..	..
1100 Of individuals	3	2 117	6 518	11 137	14 744	..	..	..	..	..
1200 Corporate	32	2 526	19 561	24 266	29 449	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	1 239	2 369	2 560	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce¹	0	1 176	57	92	99	..	..	..	..	..
4000 Taxes on property	87	0	944	161	224	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	49	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	0	944	161	224	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	454	16 205	36 064	50 606	59 814	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	454	16 205	36 064	50 606	59 814	..	..	..	..	..
5110 General taxes	109	9 646	29 094	42 612	49 197	..	..	..	..	..
5120 Taxes on specific goods and services	345	6 558	6 970	7 994	10 617	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	9	697	888	2 088	2 202	..	..	..	..	..
6100 Paid solely by business	0	84	108	179	135	..	..	..	..	..
6200 Other	9	614	780	1 909	2 067	..	..	..	..	..
Total tax revenue	587	23 156	65 270	90 719	109 092	..	..	..	..	..

Million PEN

	Local government ²					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	..	0	0	0	0	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	50	3 185	7 929	12 681	15 453
2100 Employees	566	2 468	3 508	4 202
2200 Employers	2 515	5 454	9 170	11 245
2300 Self-employed or non-employed	95	7	2	6
2400 Unallocable between 2100, 2200 and 2300	50	9	0	0	0
3000 Taxes on payroll and workforce¹	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	323	1 287	2 268	2 839	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	298	727	1 463	2 026	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	25	560	805	813	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	59	290	496	552	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	34	135	214	250	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	34	135	214	250	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	25	154	282	302	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	48	26	19	13	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	48	26	19	13	..	..	..	..	..
Total tax revenue	..	430	1 603	2 784	3 404	50	3 185	7 929	12 681	15 453

.. Not available

- Contributions to SENATI have been added in this edition. The tax revenue is classified under the central government. In Peru this revenue is classified under a separate unit considered to be different to the central government.
- The figures for years up to 2000 exclude local government tax revenues as the data are not available.

StatLink  <https://doi.org/10.1787/888934236418>

Table 6.24. Saint Lucia, tax revenues by subsectores of government

Million XCD

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	..	137	224	242	256	..	..	..	..	..
1100 Of individuals	..	49	83	105	134	..	..	..	..	..
1200 Corporate	..	63	95	78	111	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	26	46	58	11	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	11	19	23	25	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	2	3	11	8	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	9	16	12	18	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	284	493	670	774	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	277	467	642	745	..	..	..	..	..
5110 General taxes	..	101	119	347	342	..	..	..	..	..
5120 Taxes on specific goods and services	..	176	348	295	402	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	7	26	29	29	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	432	737	935	1 055	..	..	..	..	..

Million XCD

	Local government ¹					Social Security Funds				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	48	92	111	124
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	48	92	111	124
3000 Taxes on payroll and workforce	0	0	0	0
4000 Taxes on property	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	48	92	111	124

.. Not available

1. Local government tax revenues are not available.

StatLink  <https://doi.org/10.1787/888934236437>

Table 6.25. **Trinidad and Tobago, tax revenues by subsectores of government**

Million TTD

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	2 595	6 224	27 213	29 628	22 346	..	..	..	..	..
1100 Of individuals	669	2 325	4 674	7 752	7 170	..	..	..	..	..
1200 Corporate	1 856	3 704	21 659	20 810	13 816	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	881	1 067	1 360	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	90	175	194	406	405	..	..	..	..	..
4100 Recurrent taxes on immovable property	39	64	22	3	50	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	111	172	403	356	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	2 055	3 852	9 667	12 264	10 960	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 973	3 603	9 282	11 678	10 657	..	..	..	..	..
5110 General taxes	980	1 890	6 358	7 569	6 836	..	..	..	..	..
5120 Taxes on specific goods and services	993	1 713	2 924	4 108	3 822	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	81	249	386	586	303	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	4 740	10 251	37 074	42 298	33 711	..	..	..	..	..

Million TTD

	Local government ¹					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	183	702	2 645	4 261	4 757
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	183	702	2 645	4 261	4 757
3000 Taxes on payroll and workforce	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	183	702	2 645	4 261	4 757

.. Not available

1. Data are not available for local government tax revenues.
2. The figures follow financial year from July to June.

StatLink  <https://doi.org/10.1787/888934236456>

Table 6.26. Uruguay, tax revenues by subsectores of government

Million UYU

	Federal government					State/Regional				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	114	8 698	42 583	84 141	149 920	..	..	..	..	..
1100 Of individuals	0	3 597	19 148	45 451	85 847	..	..	..	..	..
1200 Corporate	114	5 102	21 772	34 814	58 071	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	1 662	3 875	6 002	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	105	2 690	11 688	20 673	26 629	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	533	1 252	3 775	4 490	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	8 760	14 776	19 717	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	11	372	1 350	1 601	1 859	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	1	15	326	522	564	..	..	..	..	..
5000 Taxes on goods and services	1 301	29 556	96 432	162 611	212 015	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 301	29 556	96 432	162 611	212 015	..	..	..	..	..
5110 General taxes ¹	660	18 009	69 951	114 627	145 846	..	..	..	..	..
5120 Taxes on specific goods and services	641	11 546	26 480	47 983	66 170	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	-10	-145	586	796	1 039	..	..	..	..	..
6100 Paid solely by business	-10	-145	586	796	1 039	..	..	..	..	..
6200 Other	0	0	0	0	0	..	..	..	..	..
Total tax revenue	1 510	40 799	151 289	268 221	389 604	..	..	..	..	..

Million UYU

	Local government					Social Security Funds ²				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	717	17 679	49 742	109 282	151 589
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	717	17 679	49 742	109 282	151 589
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	107	2 819	7 277	11 749	17 549	0	0	0	0	0
4100 Recurrent taxes on immovable property	87	2 715	6 887	11 109	16 567	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	20	104	390	639	982	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	57	2 583	3 851	7 668	12 379	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	7	63	128	202	..	..	..	..	..
5110 General taxes ¹	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	0	7	63	128	202	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	57	2 576	3 788	7 540	12 176	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	7	303	748	1 355	2 521	0	0	0	0	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	7	303	748	1 355	2 521	..	..	..	..	..
Total tax revenue	171	5 705	11 876	20 772	32 449	717	17 679	49 742	109 282	151 589

.. Not available

- The tax on the sale of goods by public auctions under this heading is classified in category 4000 in ECLAC data.
- Figures for 1990-98 are estimated by the General Tax Directorate (DGI). Since 1999 the figures include income from Social Security Bank (BPS) published by the Ministry of Economy and Finance.

StatLink  <https://doi.org/10.1787/888934236475>

Table 6.27. Venezuela, tax revenues by subsectores of government

VES

	Federal government ²					State/Regional ³				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	3 444	46 856	368 365	2 847 864	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate ¹	3 148	33 683	86 998	473 879	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	281 367	2 373 986	..	..	..	..	..	..
2000 Social security contributions	0	0	0	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	..	..	..	..	..	..
4000 Taxes on property	11	3 999	2 217	29 459	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	2 217	29 459	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	0	0	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
5000 Taxes on goods and services	457	51 726	733 363	9 128 199	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	457	51 726	733 363	9 128 199	..	..	..	..	..	..
5110 General taxes	0	32 716	561 005	7 027 427	..	..	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	172 357	2 100 772	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
6000 Other taxes	0	0	0	158 333	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	0	..	..	..	..	..	..
6200 Other	..	..	..	158 333	..	..	..	..	..	..
Total tax revenue	3 913	102 581	1 103 944	12 163 855	..	..	..	..	..	..

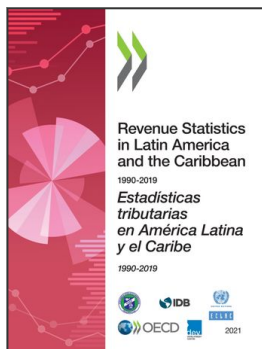
VES

	Local government ³					Social Security Funds ^{2,4}				
	1990	2000	2010	2015	2019	1990	2000	2010	2015	2019
1000 Taxes on income, profits and capital gains	0	0	0	..	..
1100 Of individuals
1200 Corporate ¹
1300 Unallocable between 1100 and 1200
2000 Social security contributions	202	5 905	96 896	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	202	5 905	96 896	..	..
3000 Taxes on payroll and workforce	0	0	0	..	..
4000 Taxes on property	0	0	0	..	..
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	0	0	0	..	..
5100 Taxes on production, sale, transfer, etc
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200
6000 Other taxes	0	0	0	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	202	5 905	96 896	..	..

.. Not available

1. Data for revenues from taxes on oil profits (classified in heading 1200) are not available from 2016.
2. Data are not available for 2018 and 2019. The figures for 2015-17 should be interpreted with caution as they have been affected by the high rate of inflation over this period.
3. The figures exclude state and local government tax revenues as the data are not available.
4. Data on social security contributions are not available from 2014.

StatLink  <https://doi.org/10.1787/888934236494>



From:
Revenue Statistics in Latin America and the Caribbean 2021

Access the complete publication at:
<https://doi.org/10.1787/96ce5287-en-es>

Please cite this chapter as:

OECD, *et al.* (2021), "Tax revenues by sub-sectors of general government", in *Revenue Statistics in Latin America and the Caribbean 2021*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/3164b8f7-en-es>

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