

*Chapter 6*

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

*Capítulo 6*

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

## Chapter 6 / Capítulo 6

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

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

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

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

Table 6.1. Argentina, tax revenues by sub-sectors of government

Million ARS

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>542</b>	<b>11 303</b>	<b>29 203</b>	<b>78 427</b>	<b>436 927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	141	3 937	8 192	23 980	174 248	..	..	..	..	..
1200 Corporate	357	6 575	19 602	50 664	235 866	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	1 409	3 783	26 814	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>616</b>	<b>1 254</b>	<b>11 439</b>	<b>32 674</b>	<b>153 697</b>	<b>549</b>	<b>2 614</b>	<b>4 558</b>	<b>10 864</b>	<b>66 317</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	419	1 809	2 837	5 035	29 066
4200 Recurrent taxes on net wealth	246	1 084	1 867	5 248	19 976	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	9 550	27 423	133 721	130	804	1 722	5 829	37 251
4500 Non-recurrent taxes	40	70	21	3	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	..	0	0	0	0	..
<b>5000 Taxes on goods and services</b>	<b>4 669</b>	<b>27 592</b>	<b>62 056</b>	<b>198 346</b>	<b>834 029</b>	<b>967</b>	<b>6 947</b>	<b>15 903</b>	<b>54 746</b>	<b>341 623</b>
5100 Taxes on production, sale, transfer, etc	4 671	28 174	63 941	201 402	849 012	791	6 114	14 613	51 148	318 582
5110 General taxes	1 594	19 009	36 853	116 386	583 217	791	6 114	14 613	51 148	318 582
5120 Taxes on specific goods and services	3 077	9 166	27 088	85 016	265 795	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 <sup>1</sup>	0	0	0	0	0	177	833	1 289	3 598	23 042
5300 Unallocable between 5100 and 5200	-3	-583	-1 885	-3 056	-14 983	0	0	0	0	0
<b>6000 Other taxes</b>	<b>214</b>	<b>395</b>	<b>877</b>	<b>2 386</b>	<b>117 594</b>	<b>78</b>	<b>1 309</b>	<b>1 469</b>	<b>3 110</b>	<b>13 112</b>
6100 Paid solely by business	0	354	757	2 093	6 873	0	0	0	0	0
6200 Other <sup>2</sup>	214	41	120	294	110 721	78	1 309	1 469	3 110	13 112
<b>Total tax revenue</b>	<b>6 040</b>	<b>40 544</b>	<b>103 575</b>	<b>311 834</b>	<b>1 542 248</b>	<b>1 594</b>	<b>10 870</b>	<b>21 931</b>	<b>68 720</b>	<b>421 052</b>

Million ARS

	Local government <sup>3</sup>					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2 583</b>	<b>9 670</b>	<b>17 400</b>	<b>102 460</b>	<b>556 067</b>
2100 Employees	..	..	..	..	..	..	2 486	3 690	37 990	219 274
2200 Employers	..	..	..	..	..	..	6 069	12 557	54 713	314 617
2300 Self-employed or non-employed	..	..	..	..	..	98	1 115	1 153	9 757	22 176
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	2 485	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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 <sup>1</sup>	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2 583</b>	<b>9 670</b>	<b>17 400</b>	<b>102 460</b>	<b>556 067</b>

1. In ECLAC data, tax on ownership of motor vehicles is classified in category 4000.

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

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

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**Table 6.2. Bahamas, tax revenues by sub-sectors of government**

Million BSD

	Federal government <sup>1</sup>					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
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	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>19</b>	<b>32</b>	<b>54</b>	<b>92</b>	<b>104</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	19	32	54	92	104	..	..	..	..	..
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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>386</b>	<b>723</b>	<b>736</b>	<b>795</b>	<b>1 472</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	354	654	657	672	1 296	..	..	..	..	..
5110 General taxes	0	0	0	0	628	..	..	..	..	..
5120 Taxes on specific goods and services	354	654	657	672	668	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	32	69	78	123	177	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>33</b>	<b>95</b>	<b>135</b>	<b>223</b>	<b>100</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	33	95	135	223	100	..	..	..	..	..
<b>Total tax revenue</b>	<b>438</b>	<b>849</b>	<b>924</b>	<b>1 109</b>	<b>1 676</b>	..	..	..	..	..

Million BSD

	Local government <sup>3</sup>					Social Security Funds <sup>1</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	..	..	..	..	..	<b>66</b>	<b>115</b>	<b>136</b>	<b>167</b>	<b>280</b>
2100 Employees	..	..	..	..	..	..	..	..	60	105
2200 Employers	..	..	..	..	..	..	..	..	104	169
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	3	6
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	66	115	136	0	-1
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>66</b>	<b>115</b>	<b>136</b>	<b>167</b>	<b>280</b>

1. The data for 2016 are preliminary as published by the Central Bank of Bahamas.
2. The data for social security contributions are estimated for 2016.
3. The figures exclude local government tax revenues as the data are not available.

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**Table 6.3. Barbados, tax revenues by sub-sectors of government**

Million BAR

	Federal government <sup>1</sup>					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>254</b>	<b>574</b>	<b>639</b>	<b>762</b>	<b>823</b>	..	..	..	..	..
1100 Of individuals	129	289	296	388	493	..	..	..	..	..
1200 Corporate	111	252	294	327	241	..	..	..	..	..
1300 Unallocable between 1100 and 1200	14	33	49	47	89	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>39</b>	<b>92</b>	<b>127</b>	<b>114</b>	<b>191</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	26	60	76	98	175	..	..	..	..	..
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	13	32	51	16	16	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>332</b>	<b>897</b>	<b>1 101</b>	<b>1 242</b>	<b>1 575</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	332	793	974	1 092	1 425	..	..	..	..	..
5110 General taxes	197	501	610	753	948	..	..	..	..	..
5120 Taxes on specific goods and services	135	292	364	339	477	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	104	127	150	151	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>183</b>	<b>26</b>	<b>21</b>	<b>76</b>	<b>58</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	183	26	21	76	58	..	..	..	..	..
<b>Total tax revenue</b>	<b>808</b>	<b>1 589</b>	<b>1 889</b>	<b>2 194</b>	<b>2 647</b>	..	..	..	..	..

Million BAR

	Local government <sup>2</sup>					Social Security Funds <sup>1</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>134</b>	<b>295</b>	<b>408</b>	<b>525</b>	<b>288</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	134	295	408	525	288
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>134</b>	<b>295</b>	<b>408</b>	<b>525</b>	<b>288</b>

1. The data for 2016 are from the "Revised Estimates 2016-2017" published by parliament.
2. The figures exclude local government tax revenues as the data are not available.

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**Table 6.4. Belize, tax revenues by sub-sectors of government**

Million BZD

	Federal government <sup>1</sup>					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>76</b>	<b>129</b>	<b>248</b>	<b>265</b>	..	..	..	..	..
1100 Of individuals	21	19	35	52	84	..	..	..	..	..
1200 Corporate	12	51	90	189	170	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	4	7	10	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>5</b>	<b>11</b>	<b>22</b>	<b>16</b>	<b>23</b>	..	..	..	..	..
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	5	11	22	16	23	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>126</b>	<b>211</b>	<b>289</b>	<b>412</b>	<b>656</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	122	207	282	400	648	..	..	..	..	..
5110 General taxes	0	82	131	199	296	..	..	..	..	..
5120 Taxes on specific goods and services	122	125	151	200	352	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	4	4	7	13	7	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>168</b>	<b>298</b>	<b>441</b>	<b>677</b>	<b>944</b>	..	..	..	..	..

Million BZD

	Local government <sup>1</sup>					Social Security Funds <sup>1</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>18</b>	<b>50</b>	<b>60</b>	<b>82</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	10	18	50	60	82
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>7</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	1	2	6	7	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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>7</b>	<b>6</b>	<b>10</b>	<b>18</b>	<b>50</b>	<b>60</b>	<b>82</b>

1. The data for 2016 are the expected outcome as presented by the Belize draft estimates of revenue and expenditures.

2. The data for social security contributions are estimated for 2016.

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Table 6.5. Bolivia, tax revenues by sub-sectors of government

Million BOB

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>68</b>	<b>1 209</b>	<b>2 383</b>	<b>6 294</b>	<b>10 876</b>	..	..	..	..	..
1100 Of individuals	68	214	214	263	497	..	..	..	..	..
1200 Corporate	0	995	2 169	6 031	10 379	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>1</b>	<b>3</b>	<b>640</b>	<b>367</b>	<b>455</b>	..	..	..	..	..
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	7	20	15	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	633	347	440	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 032</b>	<b>6 594</b>	<b>10 207</b>	<b>17 684</b>	<b>33 402</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 032	6 594	10 207	17 684	33 402	..	..	..	..	..
5110 General taxes	708	3 892	6 768	12 434	24 288	..	..	..	..	..
5120 Taxes on specific goods and services	324	2 702	3 439	5 250	9 114	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes</b>	<b>177</b>	<b>107</b>	<b>442</b>	<b>558</b>	<b>2 859</b>	..	..	..	..	..
6100 Paid solely by business	4	6	5	12	35	..	..	..	..	..
6200 Other	172	101	437	546	2 824	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 277</b>	<b>7 913</b>	<b>13 671</b>	<b>24 903</b>	<b>47 592</b>	..	..	..	..	..

Million BOB

	Local government <sup>2</sup>					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>666</b>	<b>936</b>	<b>1 645</b>	<b>10 251</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	666	936	1 645	10 251
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>575</b>	<b>762</b>	<b>1 381</b>	<b>2 879</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	575	762	1 381	2 879	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>575</b>	<b>762</b>	<b>1 381</b>	<b>2 879</b>	..	<b>666</b>	<b>936</b>	<b>1 645</b>	<b>10 251</b>

1. The figures for the heading 2000 have been revised from 2012 to account for the enforcement of renationalisation of the pension system.
2. The figures exclude local government tax revenues for the period 1990–1993 as the data are not available.

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Table 6.6. Brazil, tax revenues by sub-sectors of government

Million BRL

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>1</b>	<b>68 667</b>	<b>149 309</b>	<b>258 738</b>	<b>453 549</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals <sup>1</sup>	0	3 406	6 981	87 828	162 255	..	..	..	..	..
1200 Corporate	0	25 430	73 071	128 255	197 941	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	69 257	42 656	93 353	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>2</sup></b>	<b>0</b>	<b>6 749</b>	<b>14 468</b>	<b>33 090</b>	<b>53 537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>17 726</b>	<b>35 282</b>	<b>27 038</b>	<b>34 771</b>	<b>0</b>	<b>5 623</b>	<b>11 282</b>	<b>23 885</b>	<b>46 275</b>
4100 Recurrent taxes on immovable property	0	234	288	485	1 126	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	329	821	2 518	7 262
4400 Taxes on financial and capital transactions	0	17 492	34 994	26 553	33 645	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	5 294	10 460	21 367	39 013
<b>5000 Taxes on goods and services</b>	<b>1</b>	<b>74 190</b>	<b>147 819</b>	<b>241 385</b>	<b>327 320</b>	<b>1</b>	<b>83 848</b>	<b>158 809</b>	<b>268 117</b>	<b>412 857</b>
5100 Taxes on production, sale, transfer, etc	1	74 190	147 819	241 385	327 320	1	82 279	153 437	268 117	412 857
5110 General taxes <sup>2</sup>	1	65 745	129 567	197 025	272 515	1	82 279	153 437	268 117	412 857
5120 Taxes on specific goods and services	0	8 445	18 252	44 360	54 805	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	1 569	5 372	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes<sup>3</sup></b>	<b>0</b>	<b>2 214</b>	<b>2 039</b>	<b>9 610</b>	<b>12 648</b>	<b>0</b>	<b>322</b>	<b>1 551</b>	<b>17 135</b>	<b>32 461</b>
6100 Paid solely by business	0	0	277	0	0	0	0	0	0	0
6200 Other <sup>2</sup>	0	2 214	1 761	9 610	12 648	0	322	1 551	17 135	32 461
<b>Total tax revenue</b>	<b>1</b>	<b>169 546</b>	<b>348 917</b>	<b>569 860</b>	<b>881 825</b>	<b>1</b>	<b>89 793</b>	<b>171 641</b>	<b>309 137</b>	<b>491 593</b>

Million BRL

	Local government					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>83 469</b>	<b>168 226</b>	<b>313 949</b>	<b>523 803</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	0	18 709	32 248	64 271	124 713
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	1	64 760	135 978	249 679	399 090
<b>3000 Taxes on payroll and workforce<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>5 469</b>	<b>9 710</b>	<b>23 454</b>	<b>47 201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	0	4 519	8 117	17 448	37 562	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	950	1 593	6 005	9 639	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>6 106</b>	<b>11 247</b>	<b>32 757</b>	<b>54 622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	6 106	11 247	32 757	54 622	..	..	..	..	..
5110 General taxes <sup>2</sup>	0	6 106	11 247	32 757	54 622	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes<sup>3</sup></b>	<b>0</b>	<b>377</b>	<b>1 404</b>	<b>8 406</b>	<b>16 473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other <sup>2</sup>	0	377	1 404	8 406	16 473	..	..	..	..	..
<b>Total tax revenue</b>	<b>0</b>	<b>11 952</b>	<b>22 360</b>	<b>64 617</b>	<b>118 296</b>	<b>1</b>	<b>83 469</b>	<b>168 226</b>	<b>313 949</b>	<b>523 803</b>

1. In this edition, taxes on income and profits collected by state and local governments have been attributed to the central government. In previous editions these were attributed to state and local governments when they in fact pertained to the central government.
2. 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.
3. The FUNDAF (Special Fund for Development and Improvement of Auditing Activities) contributions are included in heading 6200 from 2008.

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Table 6.7. Chile, tax revenues by sub-sectors of government

Million CLP

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>412 974</b>	<b>1 841 630</b>	<b>5 171 293</b>	<b>8 329 060</b>	<b>11 444 570</b>	..	..	..	..	..
1100 Of individuals <sup>1</sup>	99 154	604 100	738 620	1 492 837	2 990 653	..	..	..	..	..
1200 Corporate <sup>1</sup>	219 586	882 896	3 155 480	4 448 745	7 146 657	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	1 277 193	2 387 478	1 307 260	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>66 738</b>	<b>232 728</b>	<b>287 422</b>	<b>371 386</b>	<b>483 065</b>	..	..	..	..	..
2100 Employees	61 200	209 907	249 526	310 558	415 423	..	..	..	..	..
2200 Employers	5 538	22 821	37 896	60 828	67 642	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>59 682</b>	<b>255 371</b>	<b>490 120</b>	<b>245 044</b>	<b>576 802</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	10 331	3 578	4 909	8 805	16 478	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	23 184	39 338	100 490	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	462 027	196 901	459 834	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 063 677</b>	<b>4 719 255</b>	<b>6 831 482</b>	<b>10 330 378</b>	<b>17 107 138</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 060 304	4 684 525	6 811 389	10 294 165	17 055 497	..	..	..	..	..
5110 General taxes	664 421	3 306 350	5 391 285	8 399 926	14 073 050	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	395 883	1 378 175	1 420 104	1 894 239	2 982 447	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3 374	34 730	20 094	36 213	51 641	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>-23 356</b>	<b>-112 195</b>	<b>-85 954</b>	<b>-61 117</b>	<b>-118 061</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	-23 356	-112 195	-85 954	-61 117	-118 061	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 579 715</b>	<b>6 936 788</b>	<b>12 694 362</b>	<b>19 214 751</b>	<b>29 493 515</b>	..	..	..	..	..

Million CLP

	Local government					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92 821</b>	<b>344 030</b>	<b>644 295</b>	<b>1 122 601</b>	<b>1 958 354</b>
2100 Employees	..	..	..	..	..	92 821	344 030	644 295	1 122 601	1 958 354
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
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>49 637</b>	<b>298 666</b>	<b>411 656</b>	<b>653 563</b>	<b>1 134 988</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	49 637	298 666	411 656	653 563	1 134 988	..	..	..	..	..
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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>55 045</b>	<b>322 514</b>	<b>514 952</b>	<b>854 778</b>	<b>1 512 659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	13 705	105 302	140 703	238 739	388 889	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	13 705	105 302	140 703	238 739	388 889	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	41 340	217 212	374 249	616 039	1 123 770	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>104 682</b>	<b>621 180</b>	<b>926 608</b>	<b>1 508 341</b>	<b>2 647 647</b>	<b>92 821</b>	<b>344 030</b>	<b>644 295</b>	<b>1 122 601</b>	<b>1 958 354</b>

1. In this edition, further discrimination between taxes on dividends paid by individuals and corporations is provided, following the tax reform implemented in 2015.
2. ECLAC classifies Oil Prices Stabilisation Fund (FEPP) revenues as non-tax revenues.

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Table 6.8. Colombia, tax revenues by sub-sectors of government

Million COP

	Federal government					State/Regional <sup>1</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>771 694</b>	<b>7 103 525</b>	<b>17 348 618</b>	<b>26 218 852</b>	<b>54 326 726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	47 210	1 499 345	3 594 441	5 192 384	10 378 965	..	..	..	..	..
1200 Corporate	359 758	5 119 828	13 044 361	20 405 209	41 966 610	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	709 816	621 258	1 981 152	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 286 803</b>	<b>2 179 842</b>	<b>4 022 503</b>	<b>2 998 237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>1 036 584</b>	<b>2 863 946</b>	<b>5 196 303</b>	<b>11 519 197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	462 720	1 970 530	4 440 142	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 036 584	2 401 226	3 225 773	7 079 055	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 035 934</b>	<b>11 022 878</b>	<b>21 393 776</b>	<b>34 882 447</b>	<b>51 027 299</b>	<b>263 429</b>	<b>1 204 940</b>	<b>1 966 325</b>	<b>2 752 254</b>	<b>4 720 288</b>
5100 Taxes on production, sale, transfer, etc	1 035 934	11 022 878	21 393 776	34 882 447	51 027 299	263 429	1 204 940	1 966 325	2 752 254	4 720 288
5110 General taxes	583 078	8 445 776	17 427 948	28 811 682	41 878 886	0	0	0	0	0
5120 Taxes on specific goods and services	452 856	2 577 102	3 965 828	6 070 765	9 148 413	263 429	1 204 940	1 966 325	2 752 254	4 720 288
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>78 306</b>	<b>480 784</b>	<b>682 084</b>	<b>483 762</b>	<b>455 355</b>	<b>0</b>	<b>518 253</b>	<b>1 117 016</b>	<b>2 029 017</b>	<b>3 634 853</b>
6100 Paid solely by business	0	0	0	0	0	..	0	0	0	0
6200 Other	78 306	480 784	682 084	483 762	455 355	..	518 253	1 117 016	2 029 017	3 634 853
<b>Total tax revenue</b>	<b>1 885 934</b>	<b>20 930 574</b>	<b>44 468 266</b>	<b>70 803 867</b>	<b>120 326 814</b>	<b>263 429</b>	<b>1 723 193</b>	<b>3 083 341</b>	<b>4 781 271</b>	<b>8 355 141</b>

Million COP

	Local government <sup>1</sup>					Social Security Funds <sup>2</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>203 596</b>	<b>4 989 000</b>	<b>7 845 000</b>	<b>11 478 085</b>	<b>21 694 000</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	203 596	4 989 000	7 845 000	11 478 085	21 694 000
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>56 160</b>	<b>991 070</b>	<b>1 974 213</b>	<b>3 338 935</b>	<b>6 747 288</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	56 160	991 070	1 974 213	3 338 935	6 747 288	..	..	..	..	..
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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>89 290</b>	<b>1 140 090</b>	<b>2 506 452</b>	<b>4 522 121</b>	<b>7 627 926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	89 290	1 140 090	2 506 452	4 522 121	7 627 926	..	..	..	..	..
5110 General taxes	89 290	1 140 090	2 506 452	4 522 121	7 627 926	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes</b>	<b>81 017</b>	<b>738 983</b>	<b>1 578 573</b>	<b>3 030 650</b>	<b>5 685 727</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	81 017	738 983	1 578 573	3 030 650	5 685 727	..	..	..	..	..
<b>Total tax revenue</b>	<b>226 467</b>	<b>2 870 144</b>	<b>6 059 238</b>	<b>10 891 707</b>	<b>20 060 941</b>	<b>203 596</b>	<b>4 989 000</b>	<b>7 845 000</b>	<b>11 478 085</b>	<b>21 694 000</b>

- The data corresponds 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  <http://dx.doi.org/10.1787/888933687316>

Table 6.9. Costa Rica, tax revenues by sub-sectors of government

Million CRC

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>11 820</b>	<b>128 805</b>	<b>324 224</b>	<b>748 093</b>	<b>1 416 218</b>	..	..	..	..	..
1100 Of individuals	..	..	16 438	202 849	414 247	..	..	..	..	..
1200 Corporate	..	..	288 355	450 312	742 011	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	19 430	94 932	259 961	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>1 345</b>	<b>18 677</b>	<b>30 854</b>	<b>61 193</b>	<b>145 909</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1 345	18 677	30 854	61 193	145 909	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>366</b>	<b>3 007</b>	<b>10 846</b>	<b>18 270</b>	<b>40 561</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	3 527	4 098	..	..	..	..	..
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	10 846	14 743	36 462	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>52 248</b>	<b>444 870</b>	<b>917 118</b>	<b>1 696 593</b>	<b>2 665 855</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	49 867	425 630	884 359	1 598 789	2 504 674	..	..	..	..	..
5110 General taxes	21 326	222 775	485 168	920 298	1 420 938	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	28 541	202 856	399 192	678 491	1 083 735	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 380	19 240	32 758	97 804	161 181	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes<sup>3</sup></b>	<b>9 251</b>	<b>23 956</b>	<b>54 338</b>	<b>92 452</b>	<b>190 473</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	9 251	23 956	54 338	92 452	190 473	..	..	..	..	..
<b>Total tax revenue</b>	<b>75 030</b>	<b>619 314</b>	<b>1 337 380</b>	<b>2 616 600</b>	<b>4 459 015</b>	..	..	..	..	..

Million CRC

	Local government <sup>4</sup>					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29 198</b>	<b>230 505</b>	<b>466 487</b>	<b>1 078 072</b>	<b>1 839 242</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	29 198	230 505	466 487	1 078 072	1 839 242
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7 484</b>	<b>59 129</b>	<b>112 082</b>	<b>248 259</b>	<b>435 328</b>
<b>4000 Taxes on property</b>	<b>1 200</b>	<b>5 390</b>	<b>14 264</b>	<b>45 436</b>	<b>93 771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	1 200	5 390	14 264	45 436	93 771	..	..	..	..	..
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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 262</b>	<b>11 981</b>	<b>27 506</b>	<b>70 321</b>	<b>128 374</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	83	94	1 513	3 512	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	..	83	94	1 513	3 512	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 262	11 898	27 411	68 808	124 862	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes<sup>3</sup></b>	<b>0</b>	<b>1 242</b>	<b>3 207</b>	<b>8</b>	<b>377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	1 242	3 207	8	377	..	..	..	..	..
<b>Total tax revenue</b>	<b>2 461</b>	<b>18 613</b>	<b>44 976</b>	<b>115 765</b>	<b>222 522</b>	<b>36 682</b>	<b>289 634</b>	<b>578 568</b>	<b>1 326 332</b>	<b>2 274 570</b>

1. Social security contributions data presented by ECLAC include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute), and FODESAF (Social Development and Family Allowances Fund).
2. In ECLAC data, the tax on ownership of vehicles, aircraft and boats is classified in category 4000.
3. The figures have been improved and include the tax revenue of decentralised bodies (other than social security contributions) that was not accounted for in previous editions. The tax revenue of decentralised bodies is classified under the central government for this publication. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be different to the central government.
4. Local government tax revenue data have been expanded and start in 1990.

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**Table 6.10. Cuba, tax revenues by sub-sectors of government**

Million CUP

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>14</b>	<b>1 826</b>	<b>2 451</b>	<b>3 603</b>	<b>7 937</b>	..	..	..	..	..
1100 Of individuals	14	291	326	554	2 300	..	..	..	..	..
1200 Corporate	0	1 535	2 126	3 049	5 637	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>970</b>	<b>2 962</b>	<b>4 414</b>	<b>2 420</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>5 443</b>	<b>6 732</b>	<b>9 844</b>	<b>12 283</b>	<b>20 135</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	5 443	6 732	9 844	12 283	20 135	..	..	..	..	..
5110 General taxes	5 017	6 131	9 036	10 525	17 550	..	..	..	..	..
5120 Taxes on specific goods and services	426	602	808	1 758	2 585	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes</b>	<b>117</b>	<b>657</b>	<b>493</b>	<b>927</b>	<b>2 185</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>5 574</b>	<b>10 185</b>	<b>15 750</b>	<b>21 227</b>	<b>32 677</b>	..	..	..	..	..

Million CUP

	Local government <sup>1</sup>					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>691</b>	<b>1 181</b>	<b>1 778</b>	<b>2 974</b>	<b>4 700</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	691	1 181	1 778	2 974	4 700
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>691</b>	<b>1 181</b>	<b>1 778</b>	<b>2 974</b>	<b>4 700</b>

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

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**Table 6.11. Dominican Republic, tax revenues by sub-sectors of government**

Million DOP

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 670</b>	<b>10 782</b>	<b>30 042</b>	<b>53 643</b>	<b>134 804</b>	..	..	..	..	..
1100 Of individuals	..	4 088	7 588	17 088	40 193	..	..	..	..	..
1200 Corporate	..	4 679	16 222	21 475	69 362	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 670	2 015	6 232	15 080	25 249	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>74</b>	<b>689</b>	<b>6 749</b>	<b>13 315</b>	<b>19 809</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	9	115	1 710	555	1 871	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	2 449	3 544	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	84	231	388	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	4 716	8 658	13 265	..	..	..	..	..
4500 Non-recurrent taxes	3	32	89	488	681	..	..	..	..	..
4600 Other recurrent taxes on property	11	70	151	934	61	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>4 483</b>	<b>32 442</b>	<b>91 152</b>	<b>175 069</b>	<b>294 161</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	4 413	31 724	89 434	168 570	281 259	..	..	..	..	..
5110 General taxes	970	9 912	40 983	81 226	159 212	..	..	..	..	..
5120 Taxes on specific goods and services <sup>1</sup>	3 444	21 812	48 451	87 345	122 047	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	69	718	1 718	6 498	12 902	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes<sup>2</sup></b>	<b>159</b>	<b>495</b>	<b>1 661</b>	<b>0</b>	<b>1</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	..	0	..	..	..	..	..
6200 Other	159	495	1 661	..	1	..	..	..	..	..
<b>Total tax revenue</b>	<b>6 386</b>	<b>44 408</b>	<b>129 604</b>	<b>242 027</b>	<b>448 776</b>	..	..	..	..	..

Million DOP

	Local government <sup>3</sup>					Social Security Funds <sup>4</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>53</b>	<b>490</b>	<b>35</b>	<b>1 845</b>	<b>1 550</b>
2100 Employees	..	..	..	..	..	..	..	..	..	1 392
2200 Employers	..	..	..	..	..	..	..	..	..	158
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	53	490	35	1 845	0
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services <sup>1</sup>	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes<sup>2</sup></b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>53</b>	<b>490</b>	<b>35</b>	<b>1 845</b>	<b>1 550</b>

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

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

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

4. The figures exclude social security contributions to general government managed by the private sector.

StatLink  <http://dx.doi.org/10.1787/888933687373>

Table 6.12. Ecuador, tax revenues by sub-sectors of government

Million USD

	Federal government <sup>1</sup>					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>138</b>	<b>293</b>	<b>936</b>	<b>2 348</b>	<b>4 315</b>	..	..	..	..	..
1100 Of individuals	..	10	27	80	224	..	..	..	..	..
1200 Corporate	..	53	342	485	1 377	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	231	567	1 783	2 714	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>	<b>365</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	0	0	8	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	202	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	1	5	15	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	141	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>668</b>	<b>1 330</b>	<b>2 802</b>	<b>6 152</b>	<b>9 910</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	665	1 319	2 742	5 997	9 603	..	..	..	..	..
5110 General taxes	302	836	1 975	3 886	6 042	..	..	..	..	..
5120 Taxes on specific goods and services	363	483	767	2 110	3 561	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3	11	60	156	307	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>27</b>	<b>0</b>	<b>2</b>	<b>289</b>	<b>97</b>	..	..	..	..	..
6100 Paid solely by business	0	..	0	0	0	..	..	..	..	..
6200 Other	27	..	2	286	97	..	..	..	..	..
<b>Total tax revenue</b>	<b>833</b>	<b>1 623</b>	<b>3 741</b>	<b>8 794</b>	<b>14 686</b>	..	..	..	..	..

Million USD

	Local government <sup>1,2</sup>					Social Security Funds <sup>1</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243</b>	<b>228</b>	<b>1 109</b>	<b>2 549</b>	<b>4 741</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	243	228	1 109	2 549	4 741
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>14</b>	<b>11</b>	<b>44</b>	<b>82</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	13	10	38	66	141	..	..	..	..	..
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	1	2	6	15	84	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>14</b>	<b>20</b>	<b>85</b>	<b>143</b>	<b>368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	6	11	43	81	220	..	..	..	..	..
5110 General taxes	4	4	15	39	82	..	..	..	..	..
5120 Taxes on specific goods and services	1	6	29	42	138	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	2	9	12	47	..	..	..	..	..
5300 Unallocable between 5100 and 5200	3	8	33	49	101	..	..	..	..	..
<b>6000 Other taxes</b>	<b>2</b>	<b>2</b>	<b>50</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	2	2	50	1	0	..	..	..	..	..
<b>Total tax revenue</b>	<b>29</b>	<b>33</b>	<b>179</b>	<b>225</b>	<b>593</b>	<b>243</b>	<b>228</b>	<b>1 109</b>	<b>2 549</b>	<b>4 741</b>

1. The 2016 figures include solidarity contributions enforced in this year to finance the reconstruction efforts in the aftermath of the 2015 earthquake. These affect headings 1100, 1200, 4200, 4500, 4600 and 5111.
2. The figures for local government tax revenues have been estimated for 2016.

StatLink  <http://dx.doi.org/10.1787/888933687392>

**Table 6.13. El Salvador, tax revenues by sub-sectors of government**

Million USD

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>95</b>	<b>407</b>	<b>637</b>	<b>995</b>	<b>1 659</b>	..	..	..	..	..
1100 Of individuals	..	..	312	571	695	..	..	..	..	..
1200 Corporate	..	..	356	423	763	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	407	-31	0	202	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>26</b>	<b>12</b>	<b>16</b>	<b>16</b>	<b>107</b>	..	..	..	..	..
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	16	107	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>259</b>	<b>903</b>	<b>1 447</b>	<b>1 855</b>	<b>2 400</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	259	903	1 447	1 847	2 387	..	..	..	..	..
5110 General taxes	133	714	1 104	1 433	1 813	..	..	..	..	..
5120 Taxes on specific goods and services	127	189	344	415	574	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	14	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	58	0	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>438</b>	<b>1 322</b>	<b>2 100</b>	<b>2 865</b>	<b>4 166</b>	..	..	..	..	..

Million USD

	Local government <sup>1</sup>					Social Security Funds <sup>2</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>67</b>	<b>263</b>	<b>282</b>	<b>369</b>	<b>539</b>
2100 Employees	..	..	..	..	..	..	75	76	99	143
2200 Employers	..	..	..	..	..	..	176	181	238	347
2300 Self-employed or non-employed	..	..	..	..	..	..	13	25	33	48
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	67	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>37</b>	<b>63</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	37	63	89	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>37</b>	<b>63</b>	<b>89</b>	<b>67</b>	<b>263</b>	<b>282</b>	<b>369</b>	<b>539</b>

1. Local government tax revenues have been expanded and start in 2003.
2. Social security contributions are those paid to the Salvadoran Institute of Social Security (ISSS) and exclude contributions to the privately managed regime.

StatLink  <http://dx.doi.org/10.1787/888933687411>

**Table 6.14. Guatemala, tax revenues by sub-sectors of government**

Million GTQ

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>507</b>	<b>3 295</b>	<b>6 049</b>	<b>10 319</b>	<b>20 572</b>	..	..	..	..	..
1100 Of individuals	25	143	645	1 225	2 082	..	..	..	..	..
1200 Corporate	482	3 149	3 756	6 520	14 418	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	2	1 647	2 574	4 072	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>0</b>	<b>17</b>	<b>9</b>	<b>11</b>	<b>24</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	6	1	1	1	..	..	..	..	..
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	..	12	8	10	23	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 709</b>	<b>10 317</b>	<b>16 402</b>	<b>23 259</b>	<b>33 105</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 681	10 131	16 083	22 754	31 355	..	..	..	..	..
5110 General taxes	762	6 259	10 753	16 980	24 215	..	..	..	..	..
5120 Taxes on specific goods and services	919	3 872	5 330	5 773	7 140	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	28	186	319	505	1 750	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>104</b>	<b>186</b>	<b>315</b>	<b>572</b>	<b>370</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	104	186	315	572	370	..	..	..	..	..
<b>Total tax revenue</b>	<b>2 320</b>	<b>13 816</b>	<b>22 775</b>	<b>34 161</b>	<b>54 071</b>	..	..	..	..	..

Million GTQ

	Local government <sup>1</sup>					Social Security Funds <sup>2</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>436</b>	<b>2 569</b>	<b>4 072</b>	<b>6 408</b>	<b>10 974</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	436	2 569	4 072	6 408	10 974
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>147</b>	<b>341</b>	<b>620</b>	<b>564</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	147	341	620	564	..	..	..	..	..
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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>147</b>	<b>341</b>	<b>620</b>	<b>564</b>	<b>436</b>	<b>2 569</b>	<b>4 072</b>	<b>6 408</b>	<b>10 974</b>

1. Revenues from the municipal property tax (IUSI) are recorded at the local government level.
2. Corresponds to social security contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

StatLink  <http://dx.doi.org/10.1787/888933687430>



**Table 6.15. Guyana, tax revenues by sub-sectors of government**

Million GYD

	Federal government <sup>1</sup>					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 752</b>	<b>16 179</b>	<b>23 843</b>	<b>39 561</b>	<b>60 914</b>	..	..	..	..	..
1100 Of individuals	333	7 734	11 139	17 816	26 439	..	..	..	..	..
1200 Corporate	1 375	8 266	12 555	21 427	33 965	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	149	317	510	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>53</b>	<b>701</b>	<b>828</b>	<b>1 593</b>	<b>3 297</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	40	681	807	1 562	3 258	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	21	31	39	..	..	..	..	..
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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>2 200</b>	<b>20 798</b>	<b>27 940</b>	<b>59 360</b>	<b>84 156</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 162	20 530	27 414	58 846	83 147	..	..	..	..	..
5110 General taxes	1 399	14 861	21 396	27 044	36 968	..	..	..	..	..
5120 Taxes on specific goods and services	763	5 669	6 019	31 802	46 179	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	38	268	525	514	1 009	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>1 037</b>	<b>204</b>	<b>370</b>	<b>1 233</b>	<b>1 150</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1 037	204	370	1 233	1 150	..	..	..	..	..
<b>Total tax revenue</b>	<b>5 041</b>	<b>37 882</b>	<b>52 981</b>	<b>101 746</b>	<b>149 517</b>	..	..	..	..	..

Million GYD

	Local government <sup>1</sup>					Social Security Funds <sup>1</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>191</b>	<b>4 868</b>	<b>6 670</b>	<b>10 047</b>	<b>18 468</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	191	4 868	6 670	10 047	18 468
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>668</b>	<b>113</b>	<b>164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	668	113	164	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>668</b>	<b>113</b>	<b>164</b>	<b>191</b>	<b>4 868</b>	<b>6 670</b>	<b>10 047</b>	<b>18 468</b>

1. The data for 2016 are revised budget estimates published by the Ministry of Finance.

2. Social security figures for 2015 and 2016 are estimated.

StatLink  <http://dx.doi.org/10.1787/888933687449>

**Table 6.16. Honduras, tax revenues by sub-sectors of government**

Million HNL

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>431</b>	<b>2 907</b>	<b>7 037</b>	<b>13 232</b>	<b>29 584</b>	..	..	..	..	..
1100 Of individuals	157	991	2 312	4 528	10 173	..	..	..	..	..
1200 Corporate	274	1 916	4 725	8 705	19 411	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>16</b>	<b>266</b>	<b>631</b>	<b>994</b>	<b>2 362</b>	..	..	..	..	..
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	0	0	0	0	1 738	..	..	..	..	..
4500 Non-recurrent taxes	0	0	316	381	0	..	..	..	..	..
4600 Other recurrent taxes on property	16	266	315	613	624	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 405</b>	<b>11 445</b>	<b>19 032</b>	<b>28 937</b>	<b>58 611</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 405	11 445	19 032	28 937	58 611	..	..	..	..	..
5110 General taxes	344	5 146	9 565	16 050	36 521	..	..	..	..	..
5120 Taxes on specific goods and services	1 061	6 299	9 468	12 887	22 090	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>9</b>	<b>18</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1	2	7	9	18	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 853</b>	<b>14 620</b>	<b>26 708</b>	<b>43 173</b>	<b>90 574</b>	..	..	..	..	..

Million HNL

	Local government <sup>1</sup>					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>179</b>	<b>1 727</b>	<b>4 416</b>	<b>8 671</b>	<b>14 402</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	179	1 727	4 416	8 671	14 402
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>179</b>	<b>1 727</b>	<b>4 416</b>	<b>8 671</b>	<b>14 402</b>

1. The figures exclude local government tax revenues since they included non-tax revenues and central government transfers for the period 1990-2015. Local government tax revenue is only available for the year 2016 and is not included in this edition to allow comparability over time.

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**Table 6.17. Jamaica, tax revenues by sub-sectors of government**

Million JAM

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 944</b>	<b>39 277</b>	<b>69 894</b>	<b>118 708</b>	<b>158 409</b>	..	..	..	..	..
1100 Of individuals	1 687	17 441	36 043	54 798	72 175	..	..	..	..	..
1200 Corporate	1 280	7 627	13 134	33 091	47 530	..	..	..	..	..
1300 Unallocable between 1100 and 1200	977	14 209	20 718	30 820	38 704	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	67	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>2 824</b>	<b>43 907</b>	<b>77 065</b>	<b>149 544</b>	<b>268 569</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 760	43 107	75 954	147 500	265 064	..	..	..	..	..
5110 General taxes	297	22 356	45 602	84 409	149 111	..	..	..	..	..
5120 Taxes on specific goods and services	2 463	20 752	30 352	63 091	115 953	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	64	800	1 111	2 045	3 505	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>914</b>	<b>3 890</b>	<b>9 816</b>	<b>8 088</b>	<b>15 293</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	914	3 890	9 816	8 088	15 293	..	..	..	..	..
<b>Total tax revenue</b>	<b>7 748</b>	<b>87 074</b>	<b>156 775</b>	<b>276 340</b>	<b>442 271</b>	..	..	..	..	..

Million JAM

	Local government <sup>1</sup>					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>4 924</b>	<b>8 199</b>	<b>17 978</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	4 924	8 199	17 978
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>639</b>	<b>1 592</b>	<b>2 600</b>	<b>7 101</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	639	1 592	2 600	7 101	..	..	..	..	..
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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>639</b>	<b>1 592</b>	<b>2 600</b>	<b>7 101</b>	..	..	<b>4 924</b>	<b>8 199</b>	<b>17 978</b>

1. The figures exclude local and state/regional government tax revenues as they are not available.

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**Table 6.18. Mexico, tax revenues by sub-sectors of government**

Million MXN

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains<sup>1</sup></b>	<b>34 668</b>	<b>276 548</b>	<b>402 036</b>	<b>683 604</b>	<b>1 427 114</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>..</b>
1100 Of individuals	..	..	195 869	313 473	681 784	..	..	..	..	..
1200 Corporate	..	..	135 840	246 745	700 925	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 668	276 548	70 327	123 386	44 405	3	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>..</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>818</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>972</b>	<b>11 215</b>	<b>20 429</b>	<b>36 818</b>	<b>..</b>
<b>4000 Taxes on property</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>894</b>	<b>7 018</b>	<b>10 905</b>	<b>13 137</b>	<b>..</b>
4100 Recurrent taxes on immovable property	0	..	..	..	..	482	5 238	6 544	8 522	..
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	4 361	4 615	..
4500 Non-recurrent taxes	0	..	..	..	..	0	0	0	0	..
4600 Other recurrent taxes on property	0	..	..	..	..	0	0	0	0	..
<b>5000 Taxes on goods and services</b>	<b>44 605</b>	<b>355 056</b>	<b>467 019</b>	<b>701 372</b>	<b>1 268 163</b>	<b>118</b>	<b>1 346</b>	<b>2 124</b>	<b>5 805</b>	<b>..</b>
5100 Taxes on production, sale, transfer, etc	44 029	309 283	401 580	627 187	1 267 960	45	910	1 364	2 470	..
5110 General taxes	26 635	189 606	318 432	504 509	791 700	0	0	0	0	..
5120 Taxes on specific goods and services	17 394	119 677	83 148	122 678	476 260	30	910	1 364	2 470	..
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	45 773	65 439	74 185	203	73	436	760	3 335	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..
<b>6000 Other taxes</b>	<b>1 340</b>	<b>5 878</b>	<b>8 616</b>	<b>22 236</b>	<b>28 809</b>	<b>165</b>	<b>907</b>	<b>1 537</b>	<b>2 546</b>	<b>..</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	..
6200 Other	1 340	5 878	8 616	22 236	28 809	165	907	1 537	2 546	..
<b>Total tax revenue</b>	<b>81 434</b>	<b>637 482</b>	<b>877 671</b>	<b>1 407 212</b>	<b>2 724 086</b>	<b>2 152</b>	<b>20 485</b>	<b>34 995</b>	<b>58 307</b>	<b>..</b>

Million MXN

	Local government					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains<sup>1</sup></b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	2	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>..</b>	<b>17 165</b>	<b>138 223</b>	<b>206 551</b>	<b>277 459</b>	<b>434 998</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	17 165	138 223	206 551	277 459	434 998
<b>3000 Taxes on payroll and workforce</b>	<b>7</b>	<b>2</b>	<b>32</b>	<b>93</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1 017</b>	<b>6 946</b>	<b>15 891</b>	<b>25 818</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	554	4 710	10 098	17 202	..	..	..	..	..	..
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	5 793	8 616	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>114</b>	<b>202</b>	<b>288</b>	<b>487</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	97	133	214	466	..	..	..	..	..	..
5110 General taxes	0	0	0	0	..	..	..	..	..	..
5120 Taxes on specific goods and services	95	133	214	466	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	2	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	69	74	21	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>114</b>	<b>866</b>	<b>1 539</b>	<b>2 616</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	114	866	1 539	2 616	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 254</b>	<b>8 016</b>	<b>17 750</b>	<b>29 014</b>	<b>..</b>	<b>17 165</b>	<b>138 223</b>	<b>206 551</b>	<b>277 459</b>	<b>434 998</b>

Note: The 2016 data for tax revenues of the state and local levels of government are not available. They comprise revenues in categories 3000, 4000, 5000 and 6000.

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.

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**Table 6.19. Nicaragua, tax revenues by sub-sectors of government**

Million NIO

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1 144</b>	<b>3 902</b>	<b>8 351</b>	<b>24 307</b>	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	1 144	3 902	8 351	24 307	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	<b>-11</b>	<b>2</b>	<b>130</b>	<b>604</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	-11	2	130	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	604	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>5 584</b>	<b>9 725</b>	<b>17 029</b>	<b>36 403</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	5 584	9 725	17 029	36 403	..	..	..	..	..
5110 General taxes	..	2 931	5 599	10 353	22 822	..	..	..	..	..
5120 Taxes on specific goods and services	..	2 653	4 126	6 676	13 581	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>11</b>	<b>17</b>	<b>20</b>	<b>90</b>	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	11	17	20	90	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>6 729</b>	<b>13 646</b>	<b>25 530</b>	<b>61 403</b>	..	..	..	..	..

Million NIO

	Local government <sup>1</sup>					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	<b>0</b>	<b>0</b>	..	<b>1 678</b>	<b>3 363</b>	<b>8 090</b>	<b>21 296</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	1 678	3 363	8 090	21 296
<b>3000 Taxes on payroll and workforce</b>	..	..	..	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	<b>2 003</b>	<b>1 936</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	1 579	1 289	..	..	..	..	..
5110 General taxes	..	..	..	1 579	1 289	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	424	648	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	<b>670</b>	<b>806</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	0	0	..	..	..	..	..
6200 Other	..	..	..	670	806	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	<b>2 673</b>	<b>2 742</b>	..	<b>1 678</b>	<b>3 363</b>	<b>8 090</b>	<b>21 296</b>

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

1. The figures exclude local government tax revenues for the period 1990-2010 as the data are not available. For the first time, this edition includes tax revenues by local governments from 2010-16. This affects headings 5113, 5211, 5213 and 6200.

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**Table 6.20. Panama, tax revenues by sub-sectors of government**

Million PAB

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>217</b>	<b>485</b>	<b>563</b>	<b>1 317</b>	<b>2 512</b>	..	..	..	..	..
1100 Of individuals	140	295	303	440	877	..	..	..	..	..
1200 Corporate	66	159	213	603	1 137	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	47	273	498	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>36</b>	<b>36</b>	<b>59</b>	<b>111</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>43</b>	<b>62</b>	<b>109</b>	<b>212</b>	<b>333</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	28	34	56	108	168	..	..	..	..	..
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	21	30	41	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	12	19	32	75	124	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>335</b>	<b>530</b>	<b>642</b>	<b>1 473</b>	<b>2 631</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	332	530	642	1 473	2 631	..	..	..	..	..
5110 General taxes	80	69	138	766	1 516	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	139	461	504	706	1 115	..	..	..	..	..
5130 Unallocable between 5110 and 5120	113	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	4	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>26</b>	<b>54</b>	<b>29</b>	<b>41</b>	<b>35</b>	..	..	..	..	..
6100 Paid solely by business	0	11	0	0	0	..	..	..	..	..
6200 Other	26	43	29	41	35	..	..	..	..	..
<b>Total tax revenue</b>	<b>622</b>	<b>1 167</b>	<b>1 379</b>	<b>3 102</b>	<b>5 621</b>	..	..	..	..	..

Million PAB

	Local government					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>271</b>	<b>742</b>	<b>827</b>	<b>1 637</b>	<b>3 380</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	271	742	827	1 637	3 380
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	0	0	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>43</b>	<b>51</b>	<b>41</b>	<b>81</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	..
5110 General taxes	..	0	0	..	..	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	..	0	0	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	43	51	41	81	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>36</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	..	..	..	..	..	..
6200 Other	..	0	0	36	65	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>43</b>	<b>51</b>	<b>76</b>	<b>146</b>	<b>271</b>	<b>742</b>	<b>827</b>	<b>1 637</b>	<b>3 380</b>

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).


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Table 6.21. Paraguay, tax revenues by sub-sectors of government

Million PYG

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>73 726</b>	<b>470 388</b>	<b>938 886</b>	<b>2 096 498</b>	<b>4 429 169</b>	..	..	..	..	..
1100 Of individuals	..	41 021	82 086	184 361	396 573	..	..	..	..	..
1200 Corporate	..	429 367	856 800	1 912 137	4 032 596	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>28 882</b>	<b>300 451</b>	<b>541 310</b>	<b>1 140 654</b>	<b>1 915 971</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	28 882	300 451	541 310	1 140 654	1 915 971	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>17 162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	17 162	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>179 312</b>	<b>2 080 878</b>	<b>4 309 832</b>	<b>9 226 477</b>	<b>14 701 676</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	179 312	2 080 878	4 309 832	9 226 477	14 701 676	..	..	..	..	..
5110 General taxes	0	1 150 496	2 478 998	5 991 694	10 482 238	..	..	..	..	..
5120 Taxes on specific goods and services	179 312	930 382	1 830 834	3 234 783	4 219 438	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes</b>	<b>49 807</b>	<b>116 652</b>	<b>238 134</b>	<b>109 424</b>	<b>13 371</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	49 807	116 652	238 134	109 424	13 371	..	..	..	..	..
<b>Total tax revenue</b>	<b>348 889</b>	<b>2 968 370</b>	<b>6 028 162</b>	<b>12 573 052</b>	<b>21 060 187</b>	..	..	..	..	..

Million PYG

	Local government <sup>2</sup>					Social Security Funds <sup>3</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>619 082</b>	<b>1 050 670</b>	<b>2 411 987</b>	<b>5 132 875</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	619 082	1 050 670	2 411 987	5 132 875
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>0</b>	<b>272 385</b>	<b>566 117</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	254 306	529 479	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	16 316	35 259	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	1 762	1 378	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>0</b>	<b>234 485</b>	<b>505 457</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	23 221	33 096	..	..	..	..	..
5110 General taxes	..	..	..	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	23 221	33 096	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	211 027	444 952	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	237	27 409	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>355 192</b>	<b>145 766</b>	<b>7 952</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	355 192	145 766	7 952	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>355 192</b>	<b>652 636</b>	<b>1 079 526</b>	..	<b>619 082</b>	<b>1 050 670</b>	<b>2 411 987</b>	<b>5 132 875</b>

1. Data on social security contributions collected by decentralised institutions are not available from 2011, with the exception of the contributions made to the Instituto de Previsión Social (Social Security Institute).
2. The figures for years up to and including 2004, as well as for 2013 and 2014, exclude local government tax revenues as the data are not available.
3. The figures for years up to and including 1998 exclude decentralised institutions as the data are not available.

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Table 6.22. Peru, tax revenues by sub-sectors of government

Million PEN

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>5 078</b>	<b>11 950</b>	<b>27 317</b>	<b>40 360</b>	..	..	..	..	..
1100 Of individuals	3	2 117	3 327	6 518	11 760	..	..	..	..	..
1200 Corporate	32	2 526	8 391	19 561	24 786	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	232	1 239	3 814	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 149</b>	<b>7</b>	<b>1</b>	<b>1</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>99</b>	<b>0</b>	<b>783</b>	<b>944</b>	<b>168</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	61	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	0	706	944	168	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	76	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>423</b>	<b>15 952</b>	<b>22 615</b>	<b>36 064</b>	<b>47 713</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	423	15 952	22 615	36 064	47 713	..	..	..	..	..
5110 General taxes	78	9 694	15 109	29 094	39 462	..	..	..	..	..
5120 Taxes on specific goods and services	345	6 259	7 506	6 970	8 251	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes</b>	<b>36</b>	<b>628</b>	<b>62</b>	<b>-136</b>	<b>679</b>	..	..	..	..	..
6100 Paid solely by business	0	84	73	108	185	..	..	..	..	..
6200 Other	36	544	-11	-244	494	..	..	..	..	..
<b>Total tax revenue</b>	<b>595</b>	<b>22 808</b>	<b>35 416</b>	<b>64 191</b>	<b>88 921</b>	..	..	..	..	..

Million PEN

	Local government <sup>1</sup>					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>3 175</b>	<b>4 012</b>	<b>7 930</b>	<b>13 186</b>
2100 Employees	..	..	..	..	..	..	566	692	2 434	3 585
2200 Employers	..	..	..	..	..	..	2 515	3 285	5 454	9 536
2300 Self-employed or non-employed	..	..	..	..	..	..	95	36	42	64
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	50	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>557</b>	<b>1 293</b>	<b>2 477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	460	731	1 635	..	..	..	..	..
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	..	..	97	561	842	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>106</b>	<b>290</b>	<b>533</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	50	136	230	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	50	136	230	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	55	154	303	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>484</b>	<b>721</b>	<b>609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	484	721	609	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>1 147</b>	<b>2 303</b>	<b>3 619</b>	<b>50</b>	<b>3 175</b>	<b>4 012</b>	<b>7 930</b>	<b>13 186</b>

Note: The figures for the years 2001-15 have been revised and updated. These exclude tax penalties considered as non-tax revenues by the OECD classification as set out in the OECD Interpretative Guide.

1. The figures for years up to and including 2001 exclude local government tax revenues as the data are not available.

StatLink  <http://dx.doi.org/10.1787/888933687582>



**Table 6.23. Trinidad and Tobago, tax revenues by sub-sectors of government**

Million TTD

	Federal government <sup>1</sup>					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 595</b>	<b>6 067</b>	<b>19 105</b>	<b>26 224</b>	<b>16 391</b>	..	..	..	..	..
1100 Of individuals	669	2 325	4 452	4 674	7 596	..	..	..	..	..
1200 Corporate	1 856	3 547	14 118	20 670	7 809	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	536	881	986	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>41</b>	<b>64</b>	<b>63</b>	<b>22</b>	<b>3</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	39	64	63	22	3	..	..	..	..	..
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	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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>2 055</b>	<b>3 852</b>	<b>5 988</b>	<b>9 342</b>	<b>11 843</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 928	3 559	5 690	8 924	11 163	..	..	..	..	..
5110 General taxes	980	1 890	2 963	6 032	7 016	..	..	..	..	..
5120 Taxes on specific goods and services	948	1 669	2 727	2 891	4 147	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	127	293	299	418	681	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>49</b>	<b>111</b>	<b>245</b>	<b>172</b>	<b>336</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	49	111	245	172	336	..	..	..	..	..
<b>Total tax revenue</b>	<b>4 740</b>	<b>10 094</b>	<b>25 401</b>	<b>35 760</b>	<b>28 574</b>	..	..	..	..	..

Million TTD

	Local government <sup>1</sup>					Social Security Funds <sup>1</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183</b>	<b>702</b>	<b>1 173</b>	<b>2 645</b>	<b>4 252</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	183	702	1 173	2 645	4 252
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>108</b>	<b>213</b>	<b>326</b>	<b>411</b>	<b>538</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	108	213	326	411	538	..	..	..	..	..
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	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>108</b>	<b>213</b>	<b>326</b>	<b>411</b>	<b>538</b>	<b>183</b>	<b>702</b>	<b>1 173</b>	<b>2 645</b>	<b>4 252</b>

1. Data for 2016 are revised revenue estimates for the fiscal year 2016/17 published by the House of Representatives.


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Table 6.24. Uruguay, tax revenues by sub-sectors of government

Million UYU

	Federal government					State/Regional				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>114</b>	<b>5 620</b>	<b>11 969</b>	<b>44 069</b>	<b>103 937</b>	..	..	..	..	..
1100 Of individuals	0	0	44	19 150	51 679	..	..	..	..	..
1200 Corporate	114	5 620	11 925	23 257	47 734	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	1 662	4 523	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>125</b>	<b>3 709</b>	<b>7 400</b>	<b>11 690</b>	<b>19 767</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	153	0	1 064	852	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	2 076	4 943	8 948	16 652	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	372	886	1 350	1 724	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	31	1 107	1 571	328	538	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 270</b>	<b>28 301</b>	<b>52 727</b>	<b>94 990</b>	<b>155 836</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 270	28 301	52 727	94 990	155 836	..	..	..	..	..
5110 General taxes	660	18 009	34 641	69 365	123 262	..	..	..	..	..
5120 Taxes on specific goods and services	610	10 291	18 086	25 625	32 574	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes</b>	<b>-10</b>	<b>-596</b>	<b>76</b>	<b>0</b>	<b>511</b>	..	..	..	..	..
6100 Paid solely by business	-10	-596	76	0	511	..	..	..	..	..
6200 Other	0	0	0	0	0	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 500</b>	<b>37 034</b>	<b>72 171</b>	<b>150 750</b>	<b>280 050</b>	..	..	..	..	..

Million UYU

	Local government <sup>2</sup>					Social Security Funds				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>717</b>	<b>17 679</b>	<b>21 425</b>	<b>49 742</b>	<b>140 979</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	717	17 679	21 425	49 742	140 979
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>71</b>	<b>2 414</b>	<b>4 776</b>	<b>7 491</b>	<b>11 198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	71	2 414	4 776	7 491	11 198	..	..	..	..	..
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	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>64</b>	<b>2 576</b>	<b>3 071</b>	<b>3 952</b>	<b>8 279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	0	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	64	2 576	3 071	3 952	8 279	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>135</b>	<b>4 990</b>	<b>7 846</b>	<b>11 443</b>	<b>19 476</b>	<b>717</b>	<b>17 679</b>	<b>21 425</b>	<b>49 742</b>	<b>140 979</b>

1. The figures for 1990-98 are estimated by the Direction General of Taxes as the methodology they use to calculate social security contributions was not employed until 1999.
2. The figures for local government tax revenues have been estimated for 2016.

StatLink  <http://dx.doi.org/10.1787/888933687620>

Table 6.25. Venezuela, tax revenues by sub-sectors of government

Million VEF

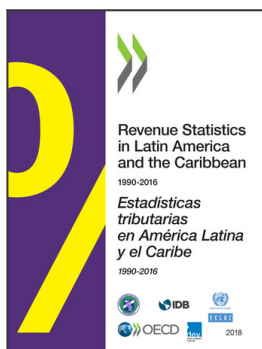
	Federal government <sup>3</sup>					State/Regional <sup>4</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains<sup>1</sup></b>	<b>344</b>	<b>4 686</b>	<b>18 529</b>	<b>36 836</b>	<b>780 170</b>	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	315	3 368	11 184	8 700	47 000	..	..	..	..	..
1300 Unallocable between 1100 and 1200	30	1 317	7 345	28 137	733 170	..	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>1</b>	<b>400</b>	<b>2 834</b>	<b>222</b>	<b>9 088</b>	..	..	..	..	..
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	19	55	222	9 088	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	381	2 779	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>46</b>	<b>5 173</b>	<b>25 032</b>	<b>73 336</b>	<b>2 558 015</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	46	5 173	25 032	73 336	2 558 015	..	..	..	..	..
5110 General taxes	0	3 272	19 513	56 101	1 907 078	..	..	..	..	..
5120 Taxes on specific goods and services	46	1 901	5 519	17 236	650 937	..	..	..	..	..
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	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26 306</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	0	..	..	..	..	..
6200 Other	..	..	..	..	26 306	..	..	..	..	..
<b>Total tax revenue</b>	<b>391</b>	<b>10 258</b>	<b>46 395</b>	<b>110 394</b>	<b>3 373 579</b>	..	..	..	..	..

Million VEF

	Local government <sup>4</sup>					Social Security Funds <sup>3</sup>				
	1990	2000	2005	2010	2016	1990	2000	2005	2010	2016
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>2</sup></b>	..	..	..	..	..	<b>20</b>	<b>591</b>	<b>1 890</b>	<b>9 690</b>	<b>45 000</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	20	591	1 890	9 690	45 000
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>20</b>	<b>591</b>	<b>1 890</b>	<b>9 690</b>	<b>45 000</b>

1. Tax revenues on taxes on income, profits and capital gains, particularly those arising from oil profits have been estimated for 2015 and 2016.
2. Data on social security contributions are estimated from 2011 to 2016.
3. The figures for 2015-16 should be interpreted with caution as they have been affected by the high rate of inflation over this period.
4. The figures exclude state and local government tax revenues as the data are not available.

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